#### UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

THE OFFICIAL COMMITTEE OF	)	
UNSECURED CREDITORS OF	)	
ALLEGHENY HEALTH, EDUCATION	)	
AND RESEARCH FOUNDATION,	)	
	)	
Plaintiff,	)	Civil Action No. 00-684
	)	
v.	)	
	)	Judge David Stewart Cercone
PRICEWATERHOUSECOOPERS, LLP,	)	
	)	
Defendant.	)	

#### APPENDIX TO THE COMMITTEE'S RESPONSE TO PwC'S STATEMENT OF UNDISPUTED AND MATERIAL FACTS UNDER LOCAL RULE 56.1(C)(1)

#### VOLUME 8

James M. Jones (PA #81295) Laura E. Ellsworth (PA #39555) Laura A. Meaden (PA #52002) JONES DAY 500 Grant Street, 31st Floor Pittsburgh, PA 15219

Richard B. Whitney JONES DAY North Point 901 Lakeside Avenue Cleveland, OH 44114

Attorneys for Plaintiff The Official Committee of Unsecured Creditors of AHERF

### **EXHIBIT 4004**

Coopers &Lybrand Coopers & Lybrand LLP.

a professional services firm

#### Report of Independent Accountants

To the Board of Trustees of Allegheny Health, Education and Research Foundation:

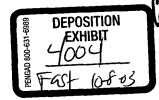
We have audited, in accordance with generally accepted auditing standards, the consolidated balance sheet of Allegheny Health, Education and Research Foundation, hereinafter referred to as AHERF, as of June 30, 1997, and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and have issued our report thereon dated September 4, 1997, except for the second paragraph of Note 16 which is dated September 12, 1997 and Note 17 which is dated January 8, 1998. We have also issued our report on the Consolidating and Combining Financial Information of AHERF dated September 4, 1997, except for the second paragraph of Note 16 of the Consolidated Financial Statements which is dated September 12, 1997 and Note 17 of the Consolidated Financial Statements which is dated January 8, 1998. AHERF includes the accounts of Allegheny General Hospital, hereinafter referred to as the Obligated Group.

In connection with our audit of the consolidated financial statements of AHERF, nothing came to our attention that caused us to believe that the Obligated Group was not in compliance with the covenants (insofar as they relate to accounting matters or auditing matters) contained in Section 7 of the Reimbursement and Security Agreement (Agreement) dated April 1, 1995 between the Obligated Group and Morgan Guaranty Trust Company of New York. It should be noted, however, that our audit was not directed primarily toward obtaining knowledge of such noncompliance.

The Obligated Group's financial covenants for "Capitalization," "Liquidity" and "Debt Service Coverage Ratio" for the year ended June 30, 1997 was 55.8%, 3.77 to 1 and 2.27 to 1, respectively. Pursuant to the provisions of the Agreement, the aforementioned ratios were calculated as defined in the Agreement. Also, the Obligated Group has not entered into any liens except as permitted by the Agreement.

This report is intended solely for the information and use of the Board of Trustees of AHERF, management of the Obligated Group and Morgan Guaranty Trust Company of New York and should not be used for any other purpose.

Pittsburgh, Pennsylvania January 8, 1998



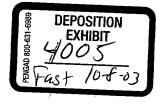
Gogers + Supress LLP

CL 043885

### **EXHIBIT 4005**

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> Debot Covenant CAlculations 6/30/97





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Overview of Debt Compliance Requirements AHERF and Subsidiaries Fiscal Year 1997

SEP-05-97

The following notes the independent CPA "debt compliance" reports which are required by the various bond documents: [This is in addition to the opinions which are a part of the annual audit program.]

Document 140

#### I. Allegheny General Hospital Obligated Group

Master Trust Indenture (dtd Apr-7-93) Requires CPA report "stating the Historical Long-Term Debt Service Coverage Ratio" [section 5.11(b)]. In past, this CPA report also states general compliance with Article Five [Covenants].

Morgan Guaranty Reimbursement and Security Agreement (dtd Apr-1-95) B. Requires CPA report confirming the 3 financial covenant calculations - capitalization, liquidity, and debt service coverage ratio [section 7.a.(v)]. In past, this CPA report also states compliance with Section 7 [Covenants].

#### II. Delaware Valley Obligated Group

Master Trust Indenture & First Supplemental MTI (dtd May-15-96) Have General debt compliance letter, stating compliance with Article Six of MTI and Sections 3.6 and 3.21 of First Supplemental MTI.

#### III. AUMC

Forbes Master Trust Indenture (dtd Jan-01-85)

Requires CPA report "stating whether Obligated Issuer is in default in the performance of any covenant contained in the MTI" [section 7.10(b)]. In past, this CPA report also states general compliance with Article Seven [Additional Covenants].

Allegheny Valley Hospital Sublease (dtd Nov-01-82)

1. Requires CPA report "stating whether or not Hospital has complied with its rate covenant (120%) set forth in Section 6 hereof" [section 9: Records and Audits].

2. Requires CPA report including the calculation of the "Depreciation Reserve Account" schedule [section 22: Depreciation Reserve Account]. Will conduct test as of Feb-28-97 [pre-merger date]

Alleghenv Valley Hospital Trust Indenture (dtd Nov-01-82)

"A statement is to be made by the Independent Public Accountant whether, in their opinion, the provisions of the Sublease have been complied with in connection with the payment of Rentals due under the Sublease" [section 8.09].

Page 2

#### IV. Allegheny Hospitals, Centennial

Asper A. Upon's.

Graduate Hospital/Mt. Sinai Hospital/GHS-Osteopathic Master Trust Indenture (dtd Dec-01-91) Requires CPA report "stating the Historical Debt Service Coverage Ratio" [section 6.6(b)]. CPA report should also note compliance with Article Six: General Covenants of Each Obligated Issuer.

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В.

Requires a "report signed by such accountants stating that in making the investigations necessary for said opinion they obtained no knowledge, except as specifically stated, of any Default or Event of Default hereunder" [section 6.05(a)((i)]

#### V. AHERF

Coming

A. Credit Agreement among AHERF and Mellon Bank (dated Jun-27-97)

Requires a "Compliance Certificate, in substantially the form of Exhibit C-2, duly completed and signed by AHERF's independent certified public accountant" [section 5.01(c)]

- see attachment

S:\WP\MURRAY\C&LREPX.WPD Sep-05-97

#### INTERNAL MEMORANDUM

DATE:

May 12, 1997

TO:

David W. McConnell

Executive Vice President and Chief Financial Officer, AHERF

Joseph D. Dionisio

Senior Vice Pres. & Chief Financial Officer, AGH Senior Vice Pres. & Chief Information Officer, AHERF

Charles P. Morrison

Senior V.P. and Chief Financial Officer, Delaware Valley

FROM:

Kelly L. Mertz

Senior Treasury Analyst

RE:

SUMMARY OF DEBT COMPLIANCE - CALENDAR YEAR 1996

Enclosed you will find the Calendar Year 1996 Report of AHERF debt compliance activity for the following entities within the AHERF system:

I. Allegheny General Hospital Obligated Group

II. The Medical College of Pennsylvania Hospital / The Medical College of Pennsylvania and Hahnemann University

III. Allegheny United Hospitals / St. Christopher's Hospital for Children Obligated Group, including Horizon Medical Corporation

IV. Hahnemann University Hospital Obligated Group

V. Delaware Valley Obligated Group

VI. Allegheny Health, Education and Research Foundation

From a debt perspective, the most noteworthy event that occurred during calendar year 1996 was the Delaware Valley bond refinancing transaction. On June 19, 1996, the Philadelphia-based AHERF credit groups (including II, III, and IV above) refinanced their outstanding debt and formulated the Delaware Valley Obligated Group (V above). This transaction greatly simplified the AHERF debt structure. Three sets of bond closing transcripts with differing covenants/limitations/event of default provisions were eliminated and replaced with one set of Delaware Valley Obligated Group provisions.

Throughout calendar year 1996, AHERF Treasury continued its efforts to formalize the debt compliance reporting process. A debt compliance checklist was prepared for the Delaware Valley Obligated Group. As you know, these checklists are maintained for each reporting entity within the AHERF structure. These schedules detail the 1) activities which trigger compliance, 2) quarterly and annual reporting of: operating performance, officer's certificate of no default, budgeted financial statements, utilization statistics, adequate insurance coverage, 3) maintenance of financial ratios, and 4) limitations on additional indebtedness, etc. These schedules are kept current by AHERF Treasury which is responsible for oversight of the debt compliance process. Treasury also maintains a debt compliance manual for each of the Obligated Groups within the AHERF system. However, direct responsibility for meeting the stated debt compliance requirements continues to rest with the respective Chief Financial Officers.

Effective during calendar year 1997, the AHERF Treasury Department assumed responsibility for debt compliance for Allegheny Hospitals, Centennial, Allegheny Hospitals, New Jersey, and Allegheny University Medical Centers. Next year's summary report will include the debt compliance activities of these entities.

Please do not hesitate to contact me at (412) 442-2225 should you have any questions or comments on the information contained herein.

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C: Al Adamon Dan Cannot

Dun Cancelmi Marz Dowling Sussa M. Gilbert William Kennedy Angela B. Maher Michael P. Martin Michael Moyer

imphot H. Spargo fancy A. Wymara uny Prazin: (Coopers & Lybraud) lecky Serafai (Poley Laedner Weissburg & Arosson)

# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

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Recipient of Material		PNC PNC ABN Amro MBIA Mellon Mellon JP Morgan UNUM, Manulife Mellon PNC Bank, N.A. BT Securities MIBIA	PNC Mellon Mellon PNC PNC PNC ABN Amro	PNC PNC ABN Amro MBIA Morgan Guaranty
Date Delivered		05/30/96 05/30/96 05/30/96 05/30/96 05/30/96 05/30/96 05/30/96 05/30/96 05/30/96 05/30/96	05/02/96 05/02/96 05/02/96 05/02/96 05/02/96	07/31/96 07/31/96 07/31/96 07/31/96
Due Date		05/31/96 05/31/96 05/31/96 05/31/96 ants: italization id Cash or Investments) 05/31/96 "when available" "when available" 05/31/96 05/31/96 05/31/96 05/31/96 05/31/96	Prior Written Notice (Officer's Certificate)	07/31/96 07/18/96 07/31/96 11/30/96
Document Reference/ Section	OSPITAL OBLIGATED GROUP	Letter of Credit(88)- 6.08(b)  Letter of Credit(88)- 6.08(b)  Line of Credit(93)- 6.08(b)  Line of Credit  (Includes maintenance of 5 financial covenants:  DSCR. Liquidity Ratio, Indebtedness:Capitalization  Unrestricted Fund Balance, Unencumbered Cash or Investments)  Loan Agreement 1991 - Exhibit A  Physician Guaranteed Loan Program  - Paragraph 11  Executive Guaranteed Loan Program  - Paragraph 11  Executive Guaranteed Loan Program  - Paragraph 11  Executive Guaranteed Loan Program  - Paragraph 11  Financing Agreement - 6.2(b)  Note Purchase Agreement - 6.2(b)  Mellon Term Loan Agreement - 6.2(b)  Mellon Term Loan Agreement - 6.2(b)  Mellon Term Loan Agreement - 6.2(b)  Remarketing Agreement - 6.2(b)  Reimbursement & Security Agreement  -7(a)(i)	Restated Master Trust Indenture -5.09 Trust Indenture 1988 - 708 Mellon Term Loan Agreement - 5.01 First Supplemental MTI - 5.01 Letter of Credit (88)- 6.08(d) Letter of Credit (93)- 6.08(d) Line of Credit	Letter of Credit (88)- 6.08(d) Letter of Credit (93)- 6.08(d) Line of Credit Loan Agreement 1991 - Exhibit A Reimbursement & Security Agreement -7(a)(x)
	L. ALLEGHENY GENERAL HOSP	A. Quarter Ending 03/31/96 Financial Statements + Officer's Certificate (Evidence of No-Default)	B. Asset Transfer/Sale/Lease [AGH sale of IBM Building on June 26, 1996]	C. Annual Budgeted F/S - FY97

## AHERE DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

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Recipient of Material	S&P, Moody's, PNC PNC PNC ABN Amro S&P, Moody's, PNC, PHEFA MBIA Mellon Mellon JP Morgan Manulife, UNUM, NAIC	PNC PNC PNC ABN Amro Mellon Manulife, UNUM, NAIC Manulife, UNUM, JP Morgan Morgan Guaranty	PNC Mellon PNC PNC ABN Amro
Date Delivered	10725/96 10725/96 10725/96 10725/96 10725/96 10725/96 10725/96 10725/96 10725/96	10/25/96 10/25/96 10/25/96 10/25/96 10/25/96 10/25/96	10/25/96 10/25/96 10/25/96 10/25/96
Due Date	11/30/96 10/31/96 10/31/96 11/30/96 11/30/96 11/30/96 11/30/96 11/30/96 11/30/96 11/30/96 11/30/96	11/30/96 10/31/96 10/31/96 10/30/96 11/30/96 11/30/96	11/30/96 11/30/96 10/31/96 10/31/96
Document Reference/ Section	Restated Master Trust Indenture - 5.11(a) Letter of Credit(88) - 6.08(a) Letter of Credit(93) - 6.08(a) Line of Credit Loan Agreement 1991 - 510 Loan Agreement 1991 - Exhibit A Physician & Executive Guaranteed Loan Agreement - Paragraph 11 Trust Indenture 1988 - 707 Financing Agreement - 504(a) -also requires "combining" F/S Note Purchase Agreement - 6.2(c) Sixth Supplemental MTI - 403 Remarketing Agreement - 3(c) Loan Agreement & Security Agreement -7(a)(i)	Restated Master Trust Indenture - 5.11(b) Letter of Credit(88)- 6.14 Letter of Credit(93) - 6.14 Line of Credit Trust Indenture 1988 - 708 Note Purchase Agreement -6.2(c) Sixth Supplemental MTI -403 Reimbursement & Security Agreement -7(a)(v)	Restated Master Trust Indenture - 5.08(a) (LTDSCR) Trust Indenture 1988 - 708 (same as Restated Master Trust Indenture) Letter of Credit(88) - 6.11(b) Letter of Credit(93) - 6.11(b) Line of Credit
	D. Annual Audited F.S of The Obligated Group + Opinion of Independent CPA (FY Ending 06/30/96)	E. Annual Independent Audiior's Report (Stating maintenance of: LTDSC Ratio)	F. Maintenance of Financial Covenants FY96 Note: all financial covenants were met.

(continued on next page)

# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97 S:\123\KKL\COMPL96.WK3

Recipient of Material	Morgan Guaranty	JP Morgan PNC	PNC و المعاددة المعا	Mellon Manulife, UNUM Manulife, UNUM, JP Morgan ACHDA MBIA Morgan Guaranty	MBIA MBIA	PNC PNC PNC Mellon S&P, Moody's, PNC, PHEFA Mellon	Manulife, UNUM, NAIC Manulife, UNUM, JP Morgan MBIA Morgan Guaranty
Date Delivered	10/25/96	10/25/96	1025/96 10/25/96 10/25/96 10/25/96	1025/96 1025/96 1025/96 1025/96 1025/96	10/25/96 10/25/96	10/25/96 10/25/96 10/25/96 10/25/96 10/25/96	10,25/96 10,25/96 10,25/96 10,25/96
Due Date	11/30/96 Ization, ost or investments)	N/A 11/30/96	36/05/11 36/05/11 36/05/11 11/30/96	11/30/96 11/30/96 11/30/96 11/30/96 11/30/96 "upon request"	11/30/96	11/30/96 10/31/96 10/31/96 11/30/96 11/30/96 "when available"	11/30/96 11/30/96 11/30/96 11/30/96
Document Reference/ Section	Reimbursement & Security Agreement -7(b), (c), (d), (e), (i) (DSCR, Liquidity Ratio, Indebtedness: Capitalization,	Financing Agreement - 504(m)(iii) (DSCR) First Supplemental MTI - 5.01	Restated Master Trust Indenture - 5.03 Letter of Credit(88) - 6.03 Letter of Credit(93) - 6.03 Line of Credit	Loan Agreement 1991 - Exhibit A Trust Indenture 1988 - 708 Note Purchase Agreement-6.2(c) Sixth Supplemental MTI-403 Loan Agreement-95A-510(b) Loan Agreement-95A-Exhibit A Reimbursement & Security Agreement -7(k)	Loan Agreement 1991 - Exhibit A Loan Agreement-95A-Exhibit A	Restated Master Trust Indenture - 5.11(b) Letter of Credit(88) - 6.08(a) Letter of Credit(93) - 6.08(a) Line of Credit Trust Indenture 1988 - 708 Loan Agreement 1991 - 510 Physician & Executive Guaranteed Loan Agreement - Paragraph 11	Note Purchase Agreement - 6.2(c) Sixth Supplemental MTI -403 Loan Agreement-95A-510(A) Reimbursement & Security Agreement -7(iv)
	F. Maintenance of Financial Covenants FY96	Note: all Jinanchal Covenanis were mel.	G. Annual Report of Insurance Consultant		H. Annual Management Letter	1. Annual Officer's Certificate (Evidence of No-Default)	

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# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

	Document Reference/				
	Section	Due Date	Date Delivered	Recipient of Material	
J. Utilization Statistics/Payor Mix	Loan Agreement 1991 - Exhibit A	11/30/96	10/25/96	MBIA	
Medicare Case Mix Index	Loan Agreement-95A-Exhibit A	11/30/96	10/25/96	MBIA	
(Certified by CFO)	Reimbursement & Security Agreement	11/30/96	10/25/96	Morgan Guaranty	
	-7(a)(ix)				
K. Summary of Material	Letter of Credit(88) - 6.08(e)	"Promptly upon	n/a	PNC	
Litigation (defined as uninsured	Letter of Credit(93) - 6.08(e)	obtaining knowledge	n/a	PNC	
litigation involving aggregate claims	s Line of Credit	thereof	n/a	ABN Amro	
in excess of \$5 million]	Financing Agreement - 504(c)	11/30/96	n/a	JP Morgan	
	Loan Agreement 1991 - Exhibit A	11/30/96	n/a	MBIA	
	Loan Agreement-95A-Exhibit A	11/30/96	n/a	MBIA	
L. Quarter Ending 09/30/96	Letter of Credit(88)- 6.08(b)	11/30/96	11/25/96	PNC	
Financial Statements	Letter of Credit(93)- 6.08(b)	11/30/96	11/25/96	PNC	
+ Officer's Certificate	Line of Credit	11/30/96	11/25/96	ABN Amro	
(Evidence of No-Default)	(includes maintenance of 5 financial coverants:	nants:			
	DSCR, Liquidity Ratio, Indebtedness: Capitalization	oltalization			
	Unrestricted Fund Balance, Unencumbered	ed			
	Loan Agreement 1991 - Exhibit A	11/30/96	11/25/96	MBIA	
	Physician Guaranteed Loan Program	"when available"	11/25/96	Mellon	
	- Paragraph 11				
	Executive Guaranteed Loan Program	"when available"	11/25/96	Mellon	
	- Paragraph 11				
	Financing Agreement - per request	11/30/96	11/25/96	JP Morgan	
	Note Purchase Agreement - 6.2(b)	11/30/96	11/25/96	UNUM, Manulife	
	Remarketing Agreement-3(c)	11/30/96	11/25/96	BT Securities	
	Loan Agreement-95A-Exhibit A	11/30/96	11/25/96	MBIA	
	Reimbursement & Security Agreement	11/30/96	11/25/96	Morgan Guaranty	
	-7(a)(ii)				
M. Quarter Ending 12/31/96	Letter of Credit(88)- 6.08(b)	03/01/97	76/12/20	PNC	
Financial Statements	Letter of Credit(93)- 6.08(b)	03/01/97	T6/LZ/20	PNC	
+ Officer's Certificate	Line of Credit	03/01/97	16/12/20	ABN Amro	
(Evidence of No-Default)	(includes maintenance of 5 financial covenants:	nanis:			
	DSCR, Liquidity Ratio, Indebtedness: Capitalization	italization			
	Unrestricted Fund Balance, Unencumbered				
	Loan Agreement 1991 - Exhibit A	03/01/97	1977.020	MBIA	
	Physician Guaranteed Loan Program	"when available"	02/21/97	Mellon	
	- Paragraph 11	*chaliana mahun	19/1/10	Meilos	
	Executive cuaranteed Loan Program	Wilcii avalladic	16117770		
	- Paragruph II			rage 4	

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# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

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		÷						Page 5
Recipient of Material	JP Morgan UNUM, Manulife BT Securities MBIA Morgan Guaranty	PNC Mellon	JP Morgan	MBIA	MBIA	MBIA	Morgan Guaranty	PNC Mellon PNC PNC ABN Amro
Date Delivered	0227/97 0227/97 0227/97 0227/97	10/25/96	10/25/96	01/07/97	11/08/96	10/25/96	8/8/96	11/20/96 11/20/96 11/20/96 11/20/96
Due Date	03/01/97 03/01/97 03/01/97 03/01/97	Prior Written Notice (Officer's	Written Notice at end of each Fiscal Year	"when available"	11/30/96	11/30/96	8/12/96	Prior Written Notice (Officer's Certificate)
Document Reference/ Section	Financing Agreement - per request Note Purchase Agreement - 6.2(b) Remarketing Agreement-3(c) Loan Agreement-95A-Exhibit A Reimbursement & Security Agreement -7(a)(ii)	Restated Master Trust Indenture -5.09(c)(i) Trust Indenture 1988 - 708	Financing Agreement-5.04(m)(i)(ii)	Loan Agroement-95A-510(c)	Loan Agrœment-95A-Exhibit A	Loan Agreement-95A-Exhibit A	Reimbursement & Security Agreement -7(f)(ii)	Restated Master Trust Indenture -5.09 Trust Indenture 1988 - 708 Letter of Credit(88)- 6.01 Letter of Credit(93)- 6.01 Line of Credit
	M. Quarter Ending 12/31/96 Financial Statements	N Asset Transfer/Sale/Lease [AGH asset transfers to AHERF and ASRI expected during FY 97]	O. Additional Indebtedness and Asset Transfers in excess of \$30 million, both measured on a fiscal year basis [AGH asset transfers to AHERF and ASRI during FY 96]	P. Secondary Market Disclosure Report	Q. AHERF Annual Audited Financial Statements	R. Listing of All Obligated Group Members	S. Listing of Investments	T. Asset Transfer/Sale/Lease [AGH sale of East Wing, James Street Garage, and Hemlock Garage on November 22, 1996]

## AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97 S:11231KKLICOMPL96.WK3

	Document Reference/ Section	Due Date	Date Delivered	Recipient of Material	
U. Asset Transfer/Sale/Lease	Restated Master Trust Indenture	Prior Written Notice	01/29/97	PNC	
portion of ASRI business activities	Trust Indenture 1988 - 708	(Officer's	01/29/97	Mellon	
to AUHS on January 1, 1997]	Letter of Credit(88)- 6.01	Certificate)	01/29/97	DNG DNG	
	Letter of Credit Line of Credit		16/67/10	ABN Amro	
V. Investment Policy Amendments (Revised effective December 12, 1996)	Reimbursement & Security Agreement-7(f)(i)	Notify Morgan promptly of amendments to	04/30/97	Morgan Guaranty	
		Investment Follow			

Note: The reporting requirements of the MCPH Series 1991.A and MCPHU Series 1989.A and 1991.B bond documents were in effect for the calendar year period beginning January 1, 1996 and ending June 19, 1996. On June 19, 1996, these bonds were refunded and the documents executed in

connection with the Delaware Valley Obligated Group Series 1996 bond issue became effective.

# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97

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Recipient of Material	AND HAHNEMANN.	Bondholders owning \$500,000 who request so in writing	PNC	Bondholders owning \$500,000 who request so in writing	Mellon Bank, N.A.
Date Delivered	DE PENNSYLYANIA /	98/36/30	05/30/96	05/30/96	04/02/96
Duc Date	DICAL COLLEGE O	"as soon as available"	05/30/96	992) - 618(a) "as soon as available" icial statements for quarter ending 3/31. Vank Kampen American Capital	Prior Written Notice (Officer's Certificate)
Document Reference/ Section	II. THE MEDICAL COLLEGE OF PENNSYLYANIA HOSPITAL (MCPH) / MEDICAL COLLEGE OF PENNSYLYANIA AND HAHNEMANN — UNIVERSITY (MCPHU)	MCPH First Supplemental Loan & Security Agreement (1991) - 402 Assumption and Modification Agreement	(1992) - 2(viii)(a) Credit Agrœment - 4.4(a)(1)	ent (1	T.Rowe Price Associates  MCPHU Loan & Security Agreement (1992) -602
	II. THE MEDICAL COLLEGE O UNIVERSITY (MCPHU)	A. Quarter Ending 3/31/96 Financial Statements	[With Officer's Certificate]		B. Sale/Disposition of Assets [MCPHU disposition of the Delaware Valley Sports Medicine Center on April 30, 1996]

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# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

Document Reference

12-May-97

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	Section	Due Date	Date Delivered	Recipient of Material
III. ALLEGHENY UNITED HO	TED HOSPITALS/ST. CHRISTOPHERS HOSPITAL FOR CHILDREN OBLIGATED GROL	OR CHILDREN OB	LIGATED GROUP	
A. Quarter Ending 03/31/96	Credit Agreement	05/30/96	96/30/50	PNC
F/S of Obligated Group	- 5.2(a)(1), 5.2(a)(3)			

Credit Agreement B. Quarter Ending 03/31/96

(Evidence of No Default)

+ Officer's Certificate

(Evidence of No Default)

+ Officer's Certificate

05/30/96 - 5.2(a)(1), 5.2(a)(3) F/S of Horizon Medical Corp

PNC

05/30/96

year period beginning January 1, 1996 and ending June 19, 1996. On June 19, 1996, these bonds were refunded and the documents executed in Note: The reporting requirements of the AUH Series 1985 and 1989 and the SCHC Series 1987 bond documents were in effect for the calendar connection with the Delaware Valley Obligated Group Series 1996 band Issue became effective.

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## AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97

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Recipicat of Material		MBIA MBIA MBIA MBIA Meridian	PHEFA.	Meridian	Mellon Bank
Date Delivered		05/30/96 05/30/96 05/30/96 05/30/96	05/03/96 ificate during and next	96/80/01	04/02/96
Due Date		05/30/96 05/30/96 05/30/96 05/30/96	Annually, on May 05/0 15 and Nov. 15, submit an Officer's Certificate evidencing compliance during the current, preceding, and next rental periods	Annually, June 15 Submit signed copy of Exhibit 2.08	Prior Written Notice (Officer's Certificate)
Document References Section	ITY HOSPITAL OBLIGATED GROUP	89 Loan Agreement-Exhibit A 91 Loan Agreement Supplement-Exhibit A 91 Second Supplemental Indenture-3.3 89 91 Waiver and Direction to Bond Trustee-3 LC Letter of Credit-(V(\$5.01)(A)	14 Trust Indenture - 6.14(a)(v) PHEFA Lease #8-2-64 Part 1-1.02(h) PHEFA Lease Part II-11.01	LC Letter of Credit-6.01(E)	(89) Master Trust Indenture -6.4 (89) First Supplemental Indenture-3.1(i)(2)
	IV. HAHNEMANN UNIVERSITY	A. Quarter Ending 03/31/96 Financial Statements 8 (with Officer's Certificate)	B. Provisions of Leases	C. Extension of Termination Date: Reduction of Stated Letter of Credit Amount	D. Sale/Lease/Disposition of Property [HUH sale of two outpatient physical therapy centers on April 30, 1996]

Note: The reporting requirements of the HUH Series 1989 and 1991, and PHEFA Series 14 band documents were in effect for the calendar year period beginning January 1, 1996 and ending June 19, 1996. On June 19, 1996, these bonds were refunded and the documents executed in connection with the Delaware Valley Obligated Group Series 1996 bond Issue became effective. 12-May-97 S:\123\KKL\COMPL96.WK3

Material			Idea Command	100 C Car.	- L-4,501.12		IA. Office to Golbe				edit	.A.	I.A.					ŁA.			ί.Α.					₹				Ł.A.			edit	.A.	ank			01 0000
Recipicat of Material		Norwest	\		•	Fitch	PNC Bank, N.A.	PHEFA	ABIA	Marrill I such	Comorate Credit	PNC Bank, N.A.	PNC Bank, N.A.	CoreStates	First Union	CoreStates	CoreStates	PNC Bank, N.A.	Norwest	MBIA	PNC Bank, N.A.	PHEFA		Norwest	Norwest	PNC Bank N.A.	PNC Rank N A	CoreStates		PNC Bank, N.A.	MBIA	Merrill Lynch	Corporate Credit	PNC Bank, N.A.	CoreStates Bank	First Union	CoreStates	, metalography
Date Delivered		10/31/96	96/16/01	10/31/96	10/31/96	10/31/96	10/31/96	96/15/01	90/12/01	10/31/96	06/16/01	10/31/96	10/31/96	10/31/96	10/31/96	10/31/96	10/31/96	10/31/96	96/15/01	10/31/96	10/31/96			10/31/96	96/12/01	96/15/01	961501	10/31/96		11/25/96	11/25/96	11/25/96		11/25/96	11/25/96	11/25/96	11/25/96	, 0, 2 4
Due Date		11/30/96	11/30/96	11/30/96	11/30/96	11/30/96	11/30/96	11/30/96	2000011	96/05/11	06/06/11	"when available"	10/31/96	10/31/96	"upon request"	"upon request"	"upon request"	"upon request"	11/30/96	11/30/96	11/30/96	"as soon as practicable"		11/30/96	30/12/61	96/15/21	96/96/11	96/15/01		96/06/11	11/30/96	11/30/96		96/02/11	11/30/96	"upon request"	"upon request"	
Document Reference/ Section	SATED GROUP	Macter Truct Indentitie & 6(a)	Gine Constant MTL 3	I ener of Credit-6 OR(a)	PNC Bank requires presentation	of 2 fiscal years, in comparative form	I can Agreement-\$10(a)	Control of the American S (10/0)	Series D Louis Agreements-5 (4)	Financial Guaranties-2.06(b)	Remarketing Agreement-9(d)	Offering Circular	\$25 Million PNC-5.2(a)(3)	2 Logan Square LOC-(V/S.01)(B)	C7.5 Million First Union	\$7.5 Million CoreStates-11(n)	\$10 Million CoreStates-11(n)	\$8 Million PNC	Masses Trues Indestine-5	Circ Cucolemental MTI-3 18	Tester of Credit-6 03	form Agreement-S10(h)	Series D Loan Agreements-510(b)	Master Trust Indenture-5.2		Master 1 rust indenture-0.0(0)	Letter of Credit-0.08(a)	\$25 Million PNC-5.2(8)(2), 5.2(3)(5) 2 Logan Square LOC4VX5.01)(A)		Letter of Credit-6.08(b)	Financial Guaranties-2.06(a)	Remarketing Agreement-9(d)	, and a second	\$25 Million PNC-5.2(a)(1), 5.2(a)(3)	2 Logan Square LOC-(V)(5.01)(A)	C7 5 Million First Union	C7 5 Million CoreStates-11(n)	
	Y. DELAWARE VALLEY OBLIGATED GROUP			Financial Statements +	CEV anding OK/20/9K)	(C) mc mo Simmia (.)												-	-	B. Annual	Insurance Certificate	and Kesume	(Requirement: every other year	oeginning in racin year oo o	•	C. Annual	Officer's Certificate	(Evidence of No-Default and	stating ritiorical DSCry	90/01/0 popula restoric	Figure of Statements	Filmitial Statements	(With Officer's Certificate)					

9
1996
YEAR
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•

i	AHERF DEBT COMPLIANCE ( CALENDAR YEAR 1996	COMPLIANCE SUMMARY JAR YEAR 1996	•	12-Μαγ-97 S:\123\KKL\COMPL96.WK3
	Document Reference/ Section	Due Date	Date Delivered	Recipient of Material
E. Annual Budgeted Financial Statements, approved by Board (including Projection of Cash Flow)	Letter of Credit-6.08(e)	07/31/96	07/31/96	PNC Bank, N.A.
F. Secondary Markel Disclosure Report	First Supplemental MT1-4.1 Disclosure Agreement-Section 1, Section 5 Offering Circular	N/A 12/31/96 N/A	12/23/96 12/23/96 01/06/97	Norwest Norwest PNC Bank, N.A.
G. Utilization Statistics	Letter of Credit-6.08(f)	11/30/96	11/25/96	PNC Bank, N.A.
H. Short-Term Debt "Clean-up" Provisions Note: Short-term debt was reduced for 15 days 7-1-96 to 7-16-96	Master Trust Indenture-4.1  "For a period of 15 days within each fiscal year, reduce short-term debt to less than 5% of Total Net Operating Revenues for the immediately preceding fiscal year."	Z/A	NA	See memo to files dated June 26, 1996
1. Membership into the Obligated Group [Admission of Horizon Transition Corporation into DVOG on December 20, 1996]	Master Trust Indenture-3. I First Supplemental MT1-3. 12	Officer's Certificate	96/17/11	Norwest Vince of Hadricer Raubarner Court Later V
J. Withdrawal from the Obligated Group [Withdrawal of Horizon Medical Corporation from the DVOG on December 20, 1996]	Master Trust Indenture-3.2 First Supplemental MT1-3.13 Letter of Credit-6.01	Officer's Certificate Opinion of Bond Counse Prior Written Consent	96/12/11 96/12/11 11/2/1/96	Norwest #  No. Larget Toccorrect  PNC Bank, N.A. Larget Toccorrect  MBIA  Tick, IT and a celluing  His Gentle Descriptions
K. Maintenance of Financial Covenants FY96	Master Trust Indenture - 6.3 First Supplemental MTI-3.21 (MADSCR>1.10)	"Annually"	11/25/96	Norwest MBIA
Note: all financial covenants were met.	Letter of Credit 6.10(c) (Liquidity Ratto>1.75)	"Quarterly"	11/25/96 02/27/97	PNC Bank, N.A.

## AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97 S:\123\KKL\COMPL96.WK3

Document Reference/			
Section	Due Date	Date Delivered	Recipient of Material
Letter of Credit-6.08(b)	02/28/97	16112120	PNC Bank, N.A.
Financial Guarantics-2.06(a)	02/28/97	16/12/20	MBIA
Remarketing Agreement-9(d)	02/28/97	16/12/20	Merrill Lynch
			Corporate Credit
\$25 Million PNC-5.2(a)(1), 5.2(a)(3)	02/28/97	16/12/20	PNC Bank, N.A.
2 Logan Square LOC-(V)(5.01)(A)	02/28/97	76/17/20	CoreStates Bank
\$7.5 Million First Union	"upon request"	T6/L2/20	First Union
\$7.5 Million CoreStates-11(n)	"upon request"	16/17/20	CoreStates
\$10 Million CoreStates-11(n)	"upon request"	16/12/20	CoreStates
\$8 Million PNC	"upon request"	T6/LZ/20	PNC Bank, N.A.

L. Quarter ended 12/31/96 Financial Statements (with Officer's Certificate)

# AHERF DEBT COMPLIANCE SUMMARY CALENDAR YEAR 1996

12-May-97 S:\123\KKL\COMPL96.WK3

ı	Document Reference/			
	Section	Due Date	Date Delivered	Recipient of Material
VI. ALLEGHENY HEALTH, EDUC	VI. ALLEGHENY HEALTH, EDUCATION AND RESEARCH FOUNDATION			
A. Quarter Ending 03/31/96	Guaranty and Suretyship	96/30/50	05/30/96	PNC
Financial Statements + Officer's Certificate	Agreement - 11(a)(i),(iii) Waiver and Direction to Bond Trustee-3	As soon as available"	05/30/96	MBIA
B. Annual Audited Financial	Guaranty and Suretyship	96/15/01	96/80/11	PNC CLECT L.
Statements + Officer's Cerificate	Agreement - 11(8XII),(III) Loan Agreement - AGH 95A Exhibit A	11/30/96	11/08/96	MBIA L. L ta S. L
C. Maintain Adequate Insurance Coverage	Guaranty and Suretyship Agreement - 10(b)	N/A	11/08/96	PNC (مریم) کے ۲
D. Quarter Ending 09/30/96 Financial Statements + Officer's Certificate	Guaranty and Suretyship Agreement - 11(a)(i),(iii)	11/30/96	11/25/96	PNC Per P 2.
E. Quarter Ending 12/31/96 Financial Statements + Officer's Certificate	Guaranty and Suretyship Agreement - 11(a)(i),(iii)	03/0/97	02/26/97	PNC
F. Maintain wnencumbered an amount equal to at least 110% of the outstanding aggregate principal balance of all disbursements and wnreimbursed	Guaranty and Surctyship Agreement - 10(f)	ΥN	08/08/96	PNC
obligations under Letter of Credit at such time. [Amendment effective June 3, 1996]				Page 13



320 East North Avenue Pittsburgh, PA 15212-4772

#### **MEMORANDUM**

#### VIA HAND DELIVERY

Date:

Wednesday, Nov-05-97

To:

**Amy Frazier** 

Coopers & Lybrand

From:

Susan Gilbert

**AHERF Treasury** 

Re:

Revised AGH Financial Covenants - Fiscal Year 1997

Amy, pursuant to our phone conversation, enclosed please find revised AGH financial covenant calculations. We included 12-months of ASRI activity (that portion of ASRI which was left behind and did not merge into AUHS) into the calculation. Our approach is conservative and is based upon a June 30, 1997 notification letter to the various bond trustees that ASRI would no longer be a Member of the AGH Obligated Group (therefore, for debt compliance purposes only, we assume a 12-month ASRI membership).

Included in this mailing:

- √ AGH Master Trust Indenture testing
- √ AGH / PNC Letter of Credit Agreement testing
- √ AGH / Morgan Guaranty Letter of Credit Agreement testing

Also, I would appreciate if you could deliver to my attention a draft copy of all of the various debt letters and agreed-upon procedures letters to-be issued by C&L for AHERF Treasury's final review.

Should you have any questions on the information contained herein, please do not hesitate to contact me at (412) 442-2227.

Thank you.

S:\WP\MURRAY\FRAZ12.WPD enclosures

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D.Cancelmi

A.Maher M.Martin

K Mertz

K.Mertz

Allegheny Health, Education and Research Foundation

#### AGH OBLIGATED GROUP

RESTATED & AMENDED MASTER TRUST INDENTURE COVENANT for Fiscal Year ended June 30, 1997 (\$ Thous)

#### HISTORICAL LONG-TERM DEBT SERVICE COVERAGE RATIO

Income Available for Debt Service: **Excess of Revenues Over Expenses** Depreciation and Amortization Long-Term Debt Interest Expense (538) Less: Income from the sale of assets not in the \$50,200 ordinary course of business Long-Term Debt Service Requirement: 2,973 1988 Bonds 5,057 L'o previous jon 1991 Bonds 6,237 1993 Bonds 1995 Bonds ANI Term Loan Capital Leases Guarantees [20% of annual debt service requirement] Historical Long-Term Debt Service Coverage Ratio [requirement: 1.10]

- (a) Represents the amortization of the deferred revenue of \$16.1 million generated from the sale of the East Wing, Hemlock, and James Street garages. Amount derived from the Statement of Cash Flows for the fiscal year ended June 30, 1997.
- (b) Represents the principal and interest paid on the ANI Term Loan with Mellon Bank which AGH elected to prepay on September 18, 1996. Actual maturity date was June 16, 1999.

Note since ASRI has been relieved from the Obligated Group as of June 30,1997, however, for purposes of the income Statement & DSCR ASRI S:1123400241TDSC97.1003 Was apart of the system

22-Oct-97

#### **AGH OBLIGATED GROUP**

22-Oct-97

### PNC Bank, N.A. [Series 1988 & Series 1993: Letter of Credit Agreements]

#### Financial Ratios

For the twelve months ended June 30, 1997 (\$\sigma\$ IN THOUSANDS)

	Covenant	_	Calculated Ratio
A.	Liquidity Ratio . Not less than 2:1		
	Calculation:	(Current Assets + Board-deafgnated Assets)  Current Liabilities	
		= ( <u>86,243 + 50,274)</u> 66,404	2.06
8.	Total Indebtedness to	•	
	Calculation:	(Long-term Debt.) [Long-term Debt + Consolidated Unrestricted Fund Balances]	<u></u>
		= <u>( 242,454 )</u> = [ 242,454 + 252,086 ]	49.03%
c.	Debt Service Coverage	e Ratio	
	Not less than 1.2:1		
	Calculation:	( Excess Revenues Over Expenses - Gein on Sale/Lesseback + Dep/A 12-month Projected Long-term Debt Service Requirement	mort + L/T int Exp.)
		= ( 6.007 - 538 + 31.758 + 12.975 ) 21,431 [a]	2.34
	[a] Variable rate assum;	otion: 6-month average of most recent 9-month period.	
D.	Maintain a Consolida	ited Unrestricted Fund Balance of at Least \$200,000.	
	Consolidated Unrestr	ricted Fund Belance, at June 30, 1997	\$252,086
E.		Cash or investments, Unencumbered and Satisfactory to PNC Bank.	•
	AGH Funded Depre	ciation Portfolio, Market Value at June 30, 1997	\$50,274

PAGE 1

Filename:

S:\123\KKL\9706\_LC.WK3

12-Month Projected Long-Term Debt Service Requirement Period ending June 30, 1998	Term Debt : 8	Service Requ	uirement							·			PAGE 2	·
[PNC Bank, N.A.]				•	Series 1993. A	•								2:00-0
Series 1988: Assumed interest rate:		3.56%	(see below)	- r   •	Assumed interest rate:	rest rate:	5.73%	(see below)						
Series 1995B:				-1	Rehab Mgmt Services	Services		-						
Assumed interest rate:		3.58%	(see below)	•	Assumed interest rate:	rest rate:	8.25%	(see below)						
	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Jan-98	Feb-98	Mar-98	Apr-98	May-98	Jun-98	Totals	
1988 Bond Principal Interest	141,436	141,436	136,874	141,436	136,874	141,436	141,436	1,300,000	137,508	133,072	137,508	133,072	1,300,000	Doo
1991 Bond Principal Interest		1,235,000 1,927,978						1,889,075					1,235,000	ument 1
1993 Bond Priacipal Interest	1,488,580	127,832	123,708	127,832	123,708	127,832	1,521,774	112,786	124,871	120,843	124,871	120,843	3,010,355	
1995A Bond Principal Interest		1,000,000 1,454,066	,					1,430,316					1,000,000	iled 07/1
1995B Bond Principal Interest	148,779	1,100,000	140,747	145,439	140,747	145,439	145,439	131,364	145,439	140,747	145,439	140,747	1,100,000	
Capital Leases #8,#9, #10	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	290,952	9
Guarantee of Mellon Physician Loan	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	42,467	e 25 c
Guarantee of Northside Deposit Bank	2,497	2,485	2,472	2,460	2,448	2,435	2,423	2,411	2,398	2,386	2,373	2,361	29,149	
Rehab Mgmt Services Loan	_				•		-						71:4:00:0:17	

PAGE 3

	Series 1988 Bonds		Series 196	Series 1993-A Bonds
	End of	6 Month	End of	6 Month
Month	Month Rate	Lagging Avg	Month Rate	Lagging Avg
3	3.45%		5.64%	
8 %	3551		\$.65%	
26-40V	4 10%		5.90%	
2 2 2	3 55%		\$.69%	
180-71 0-1-0-1	3.30%		5.63%	
reb-97	3.40%	3.56%	5.88%	5.73% *
Mail-97	4 50%	3.73%	5.89%	5.77%
Apr-97	3.00%	3.79%	5.89%	5.81%
May-9/	*/OC:5	70.00	\$ 94%	\$ 82%
Jun-97	4.20%	3.817		
	Series 1995B Bonds		Rehab M	Rehab Mgmt Services Loan
	End of	6 Month	End of	6 Month
Month	Month Rate	Lagging Avg	Month Rate	Lagging Ave
Š	3.55%		8.25%	
26-130 N	3.55%		8.25%	
26.96	4.05%		8.25%	
lan-07	3.55%		8.25%	
Reh-07	3.30%	•	8.25%	
Mor 07	3.45%	3.58%	8.25%	8.25% *
A== 07	4.50%	3.73%	8.50%	8.29%
Vendy Vendy	3.9%	3.79%	8.50%	8.33%
May-7/	%SI 7	3.81%	8.50%	8.38%
/K-un/	1.1.5 L	,		

#### **AGH OBLIGATED GROUP**

23-Oct-97

### MORGAN GUARANTY TRUST CO OF NY [Series 1995-B Reimbursement & Security Agreement]

#### Financial Ratios

For the twelve months ended June 30, 1997 (\$'S IN THOUSANDS)

	Covenant	-		Cal	culated Ratio
A.	Liquidity Ratio Not less then 2:1				
	Calculation:	( Current As	<u>asets + Board-designated Assets)</u> Current Liabilities		
		*	( <u>86.243 + 50.274</u> ) 66,404	3	2.06
8.	Total Indebtedness to Tot Not more than 63%	ai Capitalizatio			
	Calculation:	[ Long	( Long-term Debt ) g-term Debt + Consolidated Unrestricted Fund Balance	<b>&gt;==</b> ]	WIASAI
		=	( Long-term Debt ) g-term Debt + Consolidated Unrestricted Fund Balance (242,454) [242,454 + 192,233] (792) (91,44)	,,845	55.78% (AAAA) W
c.	Debt Service Coverage R Not less than 1.3:1	ntio			F
•	Calculation:	12-	venues Over Expenses - Gain on Sale/Lesseback + Dr -month Projected Long-term Debt Service Requirement		L/T Int. Exp.)
	adjusted to	te -	( 6,007 - 538 + 31,756 + 12,975 ) 22,066 [a]	. =	2.27
	[a] Variable rate assumption		3-month average. Or, if not available, rate at inception.		
		Adju	wied		
D.	Maintain a Consolidated	Unrestricted F	Fund Balance of at Least \$160,000.		
	Consolidated Unrestricts	d Fund Balance	a, at June 30, 1997		\$192,233

Filename:

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PAGE 1

12-Month Projected Long-Term Debt Servke Requirement Period ending June 30, 1998	ig-Term Debi 998	Service Keq	HICEOCOL											Ua:
[MORGAN GUARANTY TRUST CO OF NY]	TRUST CO	OF NY]												se 2:
Series 1988:				S	Series 1993-A:									.00
Assumed interest rate:		4.20%	(see below)	≺	ssumed inter	est rate:	8:91%	(see below)					,	-Cv
Series 1995B:				<b>~</b>	Rehab Management Services Loan	ment Service	es Loan			٠				00
Assumed interest rate:		4.18%	(see below)	í≪	ssumed inter	est rate:	8.50%	(see below)						,00
	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Jan-98	Fcb-98	Mar-98	Apr-98	May-98	Jun-98	Totals	T D
1988 Bond Principal Interest	166,941	166,941	161,556	166,941	955,191	166,941	166,941	1,300,000	162,304	157,068	162,304	157,068	1,300,000	
1991 Bond Principal Interest		1,235,000 1,927,978	·					1,889,075					1,235,000	cument
1993 Bond Principal Interest	1,488,580 1,080,539	131,735	127,486	131,735	127,486	131,735	1,521,774 1,044,293	116,230	128,683	124,532	128,683	124,532	3,010,354	1 10
1995A Bond Principal Interest	:	1,000,000						1,430,316					1,000,000 2,884,382	Filed 07/
1995B Bond Principal Interest	174,095	1,100,000	164,697	170,187	164,697	170,187	170,187	153,717	170,187	164,697	170,187	164,697	1,100,000 2,011,630	,
Capital Leases #8,#9,#10	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	290,952	
Guarantee of Mellon Physician Loan	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	42,467	age 28
Guarantee of · Northside Deposit Bank Rehab Mgmt Services Loan	2,518 oan	2,506	2,493	2,480	2,467	2,455	2,442	2,429	2,416	2,404	2,391	2,378	22,066,232	

•	Series 1988 Bonds		Series 199	Series 1993-A Donus
Month	End of Month Rate	3 Month Average	End of Month Rate	3 Month Average
Apr-97 May-97 Jun-97	4.50% 3.90% 4.20%	4.20%	5.89% 5.89% 5.94%	8.91%
	Coming 1004B Bonds		Rehab Manageme	Rehab Management Services Loan
Month	Month Rate	3 Month Average	End of Month Rate	3 Month Average
Apr-97 May-97	4.50% 3.90%	4 18%	8.50% 8.50% 8.50%	8.50%

#### **AGH OBLIGATED GROUP**

RESTATED & AMENDED MASTER TRUST INDENTURE COVENANT for Fiscal Year ending June 30, 1997 (\$ Thous)

#### HISTORICAL LONG-TERM DEBT SERVICE COVERAGE RATIO

Income Available for Debt Service: Excess of Revenues Over Expenses Depreciation and Amortization Long-Term Debt Interest Expense

Less: Income from the sale of assets not in the ordinary course of business

Long-Term Debt Service Requirement:

1988 Bonds

1991 Bonds

1993 Bonds

1995 Bonds

ANI Term Loan

Capital Leases

Guarantees [20% of annual debt service requirement]

2,973 B 5,057 💪 6,237 6,609 B 7,612 (b) 332 75 \$28,894

Historical Long-Term Debt Service Coverage Ratio

[requirement: 1.10]

1.909 x ۷\_

(a) Represents the amortization of the deferred revenue of \$16.9 million generated from the sale of the East Wing, Hemlock, and James Street garages. Amount derived from the Statement of Cash Flows for the 12 months ended June 30, 1997.

VG+L traced + agreed this Ant to the Audiced financial Statements

(b) Represents the principal and interest paid on the ANI Term Loan with Mellon Bank which AGH elected to prepay on September 18, 1996. Actual maturity date was June 16, 1999.

Wo Exception.

CHL traced the Amort to the TIB and notes the following Diff:

20-Aug-97 Filename:

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Amort of Def Rev Per this schedule 538,000

Amort of Def Rev Per T/B 512,000 T/

B C+L traced + Agrees these Annts to the FYE 97 Actual Debt Service payments (on page 2) Support schedule Without Exception.

CL 020837

### DRAFT

#### Fiscal Year 1997 Actual Debt Service Payments

#### Source:

Series 1988		Filename: BONDRATE.WK1 confirmed
Interest	1,673,278	with monthly transfer papers
Principal	1,300,000	
	2,973,278 🦒	
Series 1991	·	First Boston amortization schedule
Interest	3,891,779	
Principal	1.165.000	
	5,056,779 💪	
Capital Leases		Amortization schedules
Lease #5	35,951	(KLM file)
Lease #6A	34,783	
Lease #7	9,590	
Lease #8	220,116	
Lease #9	14,424	
Lease #10	17.495	
	332,359	
ANI Term Loan		KLM file
Interest	111,933	
Principal	7,500,000	
	7,611,933	
	.,,	

Series 1993		KLM file (variable for Series A,
Interest	3,554,538	fixed for Series B & C)
Principal	2,682,321	ŕ
-	6.236.858	

#### Series B & C interest due Jul-1-97 (or FY98)

Series 1995		
Interest	4,653,737	KLM debt service file
Principal	1,955,000	
	6,608,737 B	

Mellon Physician Loan Program Total P&I	1 212,333	Mellon Confirmation
Northside Deposit Bank Rehab Interest Principal	Mgmt Services Loan 52,446 108,000 160,446	Northside Deposit Bank confirmation and copy of loan agreement

20-Aug-97

Filename: S:\123\KKL\LTDSC97.WK3

#### **AGH OBLIGATED GROUP**

20-Aug-97

PNC Bank, N.A. [Series 1988 & Series 1993: Letter of Credit Agreements]



#### Financial Ratios

For the twelve months ended June 30, 1997 (\$'S IN THOUSANDS)

	Covenant	_	Calculated Ratio
A.	Liquidity Ratio Not less than 2:1		
	Calculation:	( Current Assets + Board-designated Assets ) Current Liabilities	
		= <u>B6.261 + 50.274 )</u> 66,404	2.06
•	ti CAL	notes that this Arnt Differs for Curr Assets per Inc	n the internal Flu as follows:
В.	Total indebtedness to To Not more than 66-2/3%	tal Capitalization CUFT. Asset'S IN L	ternal FIS 86,243 Liquidity Ratio 86,261 Difference 18 I This Diff. Would not (Aux to alances) (lient to be in violation.
	Calculation:	[Long-term Debt + Consolidated Unrestricted Fund Ba	alances] (lient to be in violation,
		= ( 242,454 ) [ 242,454 + 252,086 ]	= <u>49.03%</u> (1
C.	Debt Service Coverage i	Ratio	
	Not less than 1.2:1		
	Calculation:	(Excess Revenues Over Expenses - Gain on Sale/Le 12-month Projected Long-term Debt Service	
•		= ( <u>11.843 - 538 + 30.873 +</u> 21,431 [a]	12.975
	[a] Variable rate assumption	n: 6-month average of most recent 9-month period.	
	C+L t Statemen	raced + agreed these Ants + ts without Exception	o the Internal financial
D.		d Unrestricted Fund Balance of at Least \$200,000.	
	3 Cal tro	ed Fund Balance, at June 30, 1997  LLED + Agreed this Amt to - Sects Lighthout Exception.	the Unrestricted B
E.		is or Investments, Unencumbered and Satisfactory to	PNC Bank. \$50,274

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PAGE 1

CL 020839

12-Month Projected Long-Term Debt Service Requirement

Period ending June 30, 1998

1,235,000 3,817,053CF 1,100,000 1,719,105CF 1,300,000(6 1,649,837 ( f 29,149 3,010,355 1,000,000 2,884,382 290,952 42,467 21,430,542 Totals 140,747 24,246 3,539 2,361 Jun-98 133,072 120,843 137,508 145,439 24,246 3,539 2,373 May-98 124,871 120,843 2,386 Apr-98 140,747 24,246 3,539 133,072 145,439 24,246 2,398 3,539 137,508 124,871 Mar-98 (see below) (see below 1,300,000 131,364 24,246 3,539 2,411 Feb-98 112,786 1,430,316 1,889,075 145,439 1,521,774 1,040,481 24,246 3,539 2,423 8.25% 141,436 Jan-98 145,439 141,436 24,246 3,539 2,435 127,832 Dec-97 Rehab Mgmt Services Assumed interest rate: Assumed interest rate: Series 1993-A: 3,539 2,448 136,874 140,747 24,246 123,708 Nov-97 127,832 145,439 24,246 3,539 2,460 Oct-97 141,436 (see below) (see below) 2,472 136,874 123,708 140,747 24,246 3,539 Sep-97 1,100,000 148,779 2,485 141,436 1,235,000 1,000,000 24,246 3,539 127,832 3.56% Aug-97 3.58% 1,488,580 148,779 24,246 3,539 2,497 141,436 Jul-97 CL 020840 Rehab Mgmt Services Loan Northside Deposit Bank Conrantee of Mellon Physician Loan Assumed interest rate: Assumed interest rate: Principal Principal Principal Principal Principal Interest Interest Interest Interest [PNC Bank; N.A.] Capital Leases Guarantee of 1995A Bond Series 1995B: 1995B Bond Series 1988: 1991 Bond 1993 Bond 118,#9, #10 1988 Bond

AGE 3

## DRAFT

	Series 1988 Bonds		Series 199	Series 1993-A Bonds
	End of	6 Month	End of	6 Month
Month	Month Rate	Lagging Ayg	Month Rate	Lagging Avg
	7 450/		\$ 64%	
Oct-96	3.43%			
70°70N	3.55%		2.65%	
00 00U	4.10%		\$.90%	
04-30	78.5		2.69%	
/au-3/	3/50:5 1904 6		\$ 63%	
Feb-97	5.50%		/800 9	• 7016 5
Mar-97	3.40%	3.36%	3,0070	2011
Anr-97	4.50%	3.73%	5.89%	5.11%
May 07	3.90%	3.79%	5.89%	5.81%
Iviay-71	4 20%	3.81%	5 94%	5.82%
Jun-97	4.20%	0.10.0		
	Series 1995B Bonds		Rehab M	Rehab Mgmt Services Loan
:	Endof	6 Month	End of	6 Month
Month	Month Rate	Lagging Avg	Month Rate	Lagging Avg
<b>70</b>	3.55%		8.25%	
06-30	7055 €		8.25%	
06-A0N	8/10:0		%568	
Dec-96	4.05%		2/7:0	
Jan-97	3.55%		8.25%	
Feh-97	3.30%		8.25%	
Mar-97	3.45%	3.58% *	8.25%	8.25%
A nr. 97	4.50%	3.73%	8.50%	8.29%
May-07	3.90%	3.79%	8.50%	8.33%
	4 159/	3.81%	8.50%	8.38%

#### **AGH OBLIGATED GROUP**

20-Aug-97

#### MORGAN GUARANTY TRUST CO OF NY

[Series 1995-B Reimbursement & Security Agreement]

#### Financial Ratios

For the twelve months ended June 30, 1997 (\$'S IN THOUSANDS)

	Covenant		Calculated Ratio
A.	Liquidity Ratio Not less than 2:1		
	Calculation:	(Current Assets + Board-designated Assets)  Current Liabilities  = (86,243 + 50,274) = 66,404	2.06 CL
В.	Total Indebtedness to To Not more than 63%	otal Capitalization	
	Calculation:	[ Long-term Debt )  [ Long-term Debt + Consolidated Unrestricted Fund Balances]  = (242,454) = [242,454 + 192,233]	<u>55.78%</u>
c.	Debt Service Coverage I Not less than 1.3:1	Ratio	
	-	(Excess Revenues Over Expenses - Gain on Sale/Leaseback + Dep. & Am  12-month Projected Long-term Debt Service Requirement  = (	2.50
D.	Maintain a Consolidate	d Unrestricted Fund Balance of at Least \$160,000.	
	Consolidated Unrestric	ted Fund Balance, at June 30, 1997	<u>\$192,233</u>

Filename:

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PAGE 1

13-Month Projected Long-Term Debt Service Requirement	Term Debt	service Requ	irement				•					14	PAGE 2	
Period ending June 30, 1998	80												•	Ca
[MORGAN GUARANTY TRUST CO OF NY]	RUST CO O	F NY]					-						gent-	se z
Series 1988:				σ̈́	Series 1993-A:							-	-	2:00
Assumed interest rate:		4.20%	(see below)	∢	ssumed intere	est rate:	5.91%	(see pelow)						)-C
Jeries 1995B:				<b>&amp;</b>	Rehab Management Services Loan	ment Service	es Loan							v <b>-</b> 0
Assumed interest rate:		4.18%	(see below)	<b> </b> ≮	ssumed inter	est rate:	8.50%	(see below)						068
	Jul-97	Aug-97	Sep-97	Oct-97	Nov-97	Dec-97	Jan-98	Feb-98	Mar-98	Apr-98	May-98	Jun-98	Totals	84-D
1988 Bond Principal Interest	166,941	166,941	161,556	166,941	161,556	166,941	166,941	1,300,000	162,304	157,068	162,304	157,068	1,300,000	3C D
1991 Bond Principal Interest		1,235,000						1,889,075					1,235,000	ocumen
1993 Bond Principal Interest	1,488,580	131,735	127,486	131,735	127,486	131,735	1,521,774 1,044,293	116,230	128,683	124,532	128,683	124,532	3,010,354. / 3,397,670 J.	
1995A Bond Principal Interest		1,000,000						1,430,316					1,000,000 2,884,382	Filed 07
1995B Bond Principal Interest	174,095	1,100,000	164,697	170,187	164,697	170,187	170,187	153,717	170,187	164,697	170,187	164,697	1,100,000 2,011,630	// 1 1/20
Capital Leases	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	24,246	290,952	03
mo,n'y,n'lo Guarantee of Mellon Physician Loan	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	3,539	42,467	rage
Guarantee of Northside Deposit Bank Rehab Mgmt Services Loan	2,518 an	2,506	2,493	2,480	2,467	2,455	2,442	2,429	2,416	2,404	2,391	2,378	29,378	36 of 61
					•						W W O		}	

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	Series 1988 Bonds		Series 19	Series 1993-A Bonds
	End of	3 Month	End of	3 Month
Month	Month Rate	Average	Month Rate	Average
Apr-97	4.50%		5.89%	
May-97	3.90%		2.89%	
Jun-97	4.20%	4.20%	5.94%	5.91%
	Series 1995B Bonds		Rehab Management Services Loan	int Services Loan
	End of	3 Month	End of	3 Month
Month	Month Rate	Average	Month Rate	Average
Apr-97	4.50%		8.50%	
May-97	3.90%		8.50%	
Jun-97	4.15%	4.18%	8.50%	8.50%

#### AGH OBLIGATED GROUP SERIES 1995-B REIMBURSEMENT & SECURITY AGREEMENT ADJUSTED UNRESTRICTED FUND BALANCE ANALYSIS AS OF 6/30/97

19-Aug-97

AGH General Fund Balance before adjustments

\$252,085,675.96

Less: (y) Equity Investments in & loans to Persons which are not Subsidiaries:

Gateway Health Plan	\$7,020,170.00
Pyramid Network	955,000.00
SW Pa. Litho	37,781.00
Advacare	33,000.00
GRC/AGH Associates	116,819.90
Penn NY Financial Services	22,895.00
Life Home Health Services	584,771.00
Hospital Linen Service	366,209.13
Cranberry Township Property	858,961.94
Cranberry Physician Timeshare	1,077.96
HLSF Advances	613,897.12

**DRAFT** 

A C+L traced + agreed thic Arrit to Investments who Exception

Total Equity Investments in Persons who are not Subsidiaries

Less: (z) All Unamortized Debt Discount & Expense, Unamortized - Deferred Charges, Goodwill & Intangible Assets:

Bond Discount 1988A-D	\$420,000.00
Bond Discount Contra 1988A-D	(189,218.92)
Bond Discount 1991A-Current	48,956.40
Bond Discount 1995A-Current	28,729.34
Bond Discount 1991A-LTD	969,695.35
Bond Discount Contra 1991A	(391,216.77)
Bond Discount 1995A-LTD	487,514.40
Bond Discount Contra 1995A	(95,293.98)
Deferred Finance Costs 1988A-D	549,967.68
Deferred Finance Costs 1991A	1,512,703.59B
Deferred Finance Costs 1993	398,394.85
Deferred Finance Costs 1995A	1,226,501.30 3
Deferred Finance Costs 1995B	485,257.18
Accumulated Amortizat-1988A-D	(172,003.86)
Accumulated Amortization-1991A	(368,721.37)
Accumulated Amortization-1993	(90,621.89)
Accumulated Amortization-1995A	(108,551.40)
Accumulated Amortization-1995B	(42,145.72)
Goodwill-Surg Center Acquisition	1,833,310.64
Accumulated Amortizat-Goodwill	(1,114,651.09)
AIHG Intangible Assets	45,352,516.91
Accumul Amortiz-AIHG Intangible	(1,499,519.88)

(10,610,583.05)

B CAL traceD+ agreeD these Arms to the TIB WO Exception

C+L truceD + AgreeD this Ant to the AuditeD Fis for 6/30/97 without Exception.

Total Unamortized Debt Discount, Deferred Finance Costs, Unamortized Goodwill & Unamortized Intangible Assets

(49,241,602.76)

Total AGH General Fund Balance after adjustments

192,233,490.15

Required per the Amended Reimbursement & Security Agreement

160,000,000.00

Excess (Deficiency)

\$32,233,490.15

ALLEGHENY GENERAL HOSPITAL

FINANCIAL STATEMENTS

JUNE 30, 1997

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ALLEGHENY GENERAL HOSPITAL

June 30, 1997

Comparative Financial Ratio Analysis Statement of Changes in Net Assets Statements of Operations Statement of Cash Flows

**Executive Summary** 

**Balance Sheets** 

Supporting Data

Operating Expenses Trend by Month - Current Year Budget Operating Expenses Trend by Month - Current Year Actual Statements of Operations Trend Analysis Balance Sheet Trend Analysis Activity Trend Analysis Detail of Expenses

Schedule Schedule Schedule Schedule Schedule Schedule

ALLEGHENY GENERAL HOSPITAL EXECUTIVE SUMMARY June 30, 1997

Page 1

The financial statements of Allegheny General Hospital for the twelve months ended June 30, 1997 are presented herein. This executive summary sets forth some of the more significant financial and operating highlights for the period and provides a comparison with the FY 1997 budget and the FY 1996 actual results.

		CURR	CURRENT YEAR			
					PRIOR YEAR	YEAR
	YCL	ACTUAL	BUD	BUDGET	ACTUAL	UAL
EINANCIAL HIGHLIGHTS (Dollars in thousands)	Month Of June	Full Eiscal Year	Month Of June	Full Fiscal Year	Month Of June	Full Eiscal Year
Patient Service Revenue: Inpatient	\$ 31,024	\$ 339,277	\$ 25,551	\$ 312,448	\$ 25,226	\$ 310,316
Outpatient	6,897	669'001	6,949	82,537	5,643	81,299
Physician services	82	1,112	763 55	914	189	2,946
	41,003	441,088	9/5/76	595,695	066,16	394,301
Premium Revenue	366	3,489	280	3,400	273	817
Investment Income	1,875	20,470	1,362	16,343	461	22,959
Net assets released from restrictions used for operations	34	1,081	92	1,122	5,525	6,838
Other Revenue	627	11,703	745	8,760	2,205	21,352
Total Revenues, Gains and Other Support	43,905	477,831	35,055	425,524	40,014	446,527
Total Expenses	40,877	456,705	33,770	415,994	41,683	426,593
Net Incomo'(Loss) before AUHS - Allegheny campus operating support, Unusual Item and change in accounting principle	3,028	21,126	1,285	9,530	(699'1)	19,934
AUHS - Allegheny campus operating support	(2,489)	(9,283)	(1,570)	(9,425)	0 3	0
Unusual liems - reduction in workforce costs Income from change in accounting principle	0 0	0 0	0 0	0 0	296	3,716
Net Income/(Loss)	\$ 539	\$ 11,843	\$ (285)	\$ 105	\$ (1,373)	\$ 20,501
OPERATING INDICATORS						
Total Margin (Exclusive of AUHS support and unusual items)	% 06.9	6 4.42 %	3.67 %	2.24 %	(4.17)%	4.46 %
Total Margin	1.23 %	6 2.48 %	6 (0.81)%	. 0.02 %	(3.43) %	4.59 %
Cost per Adjusted Discharge (Aculty Adjusted)	Y/A	\$ 5,548	N/A	\$ 5,710	N/A	\$ 5,896
Salary Expense per Adjusted Discharge (Acuity Adjusted)	, AM	\$ 2.085	N/A	\$ 2,128	Ϋ́Α	\$ 2,447

ALLEGHENY GENERAL HOSPITAL	EXECUTIVE SUMMARY June 30, 1997
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<b>ن</b> ـــ		CURRENT YEAR	YEAR		PRIOR YEAR	SAR
•	ACTUAL	I.	BUDGET	15	ACTUAL	1
SENSI IN SIN SINE RELIEF	Month Of June	Through	Month Of June	Full Eiscal Year	Month Of June	Full Eiscal Year
Admissions:		;	77	20 869	2.562	29,074
Acute Care Post-Acute Care	128	1,499	112	1,395	102	1,228
Total	2,818	32,732	2,656	31,264	2,664	30,302
Discharges: Acute Care	2,614	31,145	2,544	29,869	2,625	29,112
Post-Acute Care Total	2,741	32,634	2,656	31,264	2,734	30,357
Inparlent Days: Acute Care	15,071	181,354	13,514	169,655	14,554	169,214
Total	16,892	202,794	15,508	194,765	16,049	190,663
Acuity Index	1.80	1.80	1.70	1.70	1.70	1.71
Average Length of Stay (discharge basis): Acute Care Post-Acute Care	5.77	5.82	5.31	5.68	5.54	5.81
Total	91.9	6.21	5.84	6.23	5.87	6.28
Occupanty % (based on 520 Acute and 64 Post-Acute staffed beds): Acute Care Post-Acute Care	Post-Acute staffed bea	45): 95.6 % 91.8	86.6 % 101.9	89.4 %	93.3 %	88.9 %
Total	% + 96.4 %	. 136-	% \$ 88 \$	% 6.88	89.2 %	% 8 98

ALLEGHENY GENERAL HOSPITAL BALANCE SHEETS June 30, 1997 (Dollars in thousands)

Page 3

	LIABILITIES AND NET ASSETS	June 30, 1997
(Dollars III titousarius)		•
Signoci)		1096 1096
		2007
	ASSETS	

1	June 30, 1997	June 30, 1996		June 30, 1997	June 30, 1996
Current: Cash and short-term investments Assets limited as to use Receivables:	\$7,863 4,643	\$8,192 3,957	Current: Accounts payable Accrued expenses Current portion of long-term debt	\$37,860 20,977 7,567	\$33,681 17,087 7,023
Patient accounts, less an allowance for doubtful accounts of \$9,567 at June 30,1997 and \$12,576 at June 30, 1996 Other Inventories	54,158 7,593 10,737 1,249	50,035 2,351 10,047 833			
Total current assets	86,243	75,415	Total current liabilities	66,404	57,791
Assets limited or restricted as to use: Unrestricted: By board of frustees, including unrealized appreciation of \$2,300	50,274	151,298 12,336	Long-lerm debt Deferred revenue Other noncurrent liabilities	242,454 15,587 604	257,521 0 784
Under indemure - new by reserve Endowments, including unrealized appreciation of \$501	1,957	1,908		325,049	316,096
Temporarily restricted by donor, including unrealized appractation of \$347 permanently restricted endowments	3,286 3,079	2,315			
	28,600	169,421	Unestricted Restricted - Temporanly Permanently	252,086 3,576 7,529	209,647 2,315 1,564
Property and equipment, net Due from affiliates	231,588 143,714 68,095	235,252 25,128 24,406		263,191	213,526
Citiel assets Total assets	\$588,240	\$529,622	Total liabilities and net assets	\$588,240	\$529,622

Filed 07/11/2005

ALLEGHENY GENERAL HOSPITAL STATEMENTS OF OPERATIONS for the twelve months ended June 30, 1997 (Dollars in thousands)

CURRENT MONTH         CURRENT MONTH         CURRENT MONTH         CURRENT MONTH         PRIODY YEAR         PRIODY YEAR           451024         13.042         \$15,473         \$1,448         \$20,247         \$1,448         \$20,237         \$1,141         \$1,142         \$1,149         \$1,149         \$1,149         \$1,149         \$1,141								Page 4
BLIDGET   MARIANCE   Statishing   BLIDGET   Mariantification and amortization   Statishing   S	3	IRRENT MOA	VTH		CURRI	ENT YEAR TO	DATE	PRIOR YEAR
\$25,551         \$5,473         Unpasient         \$5,839         \$21,448         \$258,237         \$339,277         \$312,448         \$258,237         \$14,62         \$258,237         \$14,62         \$258,237         \$14,62         \$258,237         \$14,62         \$258,237         \$14,62 <th>ACTUAL</th> <th>BUDGET</th> <th>VARIANCE</th> <th></th> <th>ACTUAL</th> <th>BUDGET</th> <th>VARIANCE</th> <th>ACTUAL</th>	ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE	ACTUAL
6,949         2,948         Outpetient         100,699         82,537         18,182           76         6         Physician services         3,489         3,469         89           280         86         Premium revenue         3,489         3,400         89           1,362         513         Invastment income         20,470         16,343         4,127           92         (58)         Net assels released from restrictions used for operations         1,081         1,132         (41)           745         (118)         Other         1,183         1,170         8,260         2,943         4,127           2,565         Repeated         1,160         1,170         8,260         2,943         4,127           2,762         (58)         Fringe benefits         37,148         33,341         (3,807)         1,436           2,763         (433)         Patient care supplies         76,933         63,224         (13,769)         1,769           2,470         (1,537)         Patient care supplies         37,148         33,341         (3,807)         1,739           2,430         (1,534)         Administrative and amortization         30,873         29,537         1,1286           <	\$31,024	\$25,551	\$5,473	Unrestricted revenues, gains and other support: Inpetient	\$339,277	\$312,448	\$26,829	\$310,316
76         6         Physician services         1,112         914         198           280         86         Premium revenue         3,489         3,400         69           1,382         513         Investment income         20,470         16,343         4,177           42         (18)         Not assets released from restrictions used for operations         1,081         1,122         4(1)           745         (18)         Other         1,183         4,127         4,127         4,127           35,055         8,850         Total revenues, gains and other support         477,831         425,524         52,307         4           2,762         (1,587)         Fringe bonafits         33,411         (14,393         (15,861)         1           2,764         (1,534)         Patient care supplies         37,448         33,341         (3,007)           5,800         (1,534)         Depreciation and amortization         40,712         44,383         (15,861)         1           2,470         (1,234)         Depreciation and amortization         43,670         44,284         (13,769)           2,470         (1,234)         Depreciation and amortization         43,670         44,284         (13,769)	9,897	6,949	2,948	Outpatient	100,699	82,537	18,162	81,299
280         86         Pramium revenue         3,489         3,400         89           1,382         513         Investment income         20,470         16,343         4,127           92         (58)         Net assets released from restrictions used for operations         1,011         1,122         (41)           745         (118)         Other         1,122         (41)           35,055         8,550         Total revenues, gains and other support         477,831         425,524         52,307         4           2,762         (1,587)         Frings benefits         1,587         71,48         33,41         (3,807)         1           2,762         (1,587)         Patient care supplies         1,66,24         144,393         (15,861)         1           2,762         (1,587)         Patient care supplies         33,144         33,341         (3,807)         1           2,762         (1,587)         Patient care supplies         106,702         86,867         (17,735)         1           2,470         (1,343)         Depreciation and amorization         30,873         23,148         378           2,470         (1,343)         Interest         33         Interest         41,244         1,309<	. 82	76	9	Physician services	1,112	914	198	2,946
1,362         513         Investment income         20,470         16,343         4,127           92         (58)         Net assels released from restrictions used for operations         1,081         1,122         (41)           745         (118)         Other         11,703         8,760         2,943         4,127           35,055         8,850         Total revenues, gains and other support         477,831         425,524         52,937         4           2,762         (558)         Fringe bonafits         33,411         (3,807)         76,893         63,224         (13,769)         76,893         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,993         63,224         (13,769)         76,173         76,173         76,173         76,173         76,173         76,173         76,173         76,173         76,173         76,173 <td< td=""><td><b>99</b>6</td><td>280</td><td>8</td><th>Premium revenue</th><td>3,489</td><td>3,400</td><td>69</td><td>817</td></td<>	<b>99</b> 6	280	8	Premium revenue	3,489	3,400	69	817
92         (58)         Nel assels released from restrictions used for operations         1,081         1,122         (41)           745         (118)         Other         11,703         8,760         2,943           35,055         8,850         Total revenues, gains and other support         477,831         425,524         52,937         4           11,891         (1,893)         Saleines, wages, and fees         160,244         144,393         (15,851)         1           2,762         (1587)         Perient care supplies         37,148         33,341         (3,807)         1           5,240         (1,537)         Purchased services         76,993         63,224         (13,769)         1           7,641         (2,359)         Purchased services         106,702         98,967         (7,755)         1           2,470         (1,234)         Depreciation and amortization         30,873         29,894         (1,735)           1,176         937         Inlierest         1,309         12,895         14,284         1,309           1,176         937         Inlierest         1,309         11,506         415,994         (40,711)         4           1,126         1,743         Net Income before AUHS - All	1,875	1,362	513	Investment income	20,470	16,343	4,127	22,959
745         (118)         Other         11,703         6,760         2,943           35,055         8,850         Total revenues, gains and other support         477,831         425,524         52,307         4           11,891         (1,893)         Salaines, wages, and fees         160,244         144,393         (15,851)         1           2,762         (1537)         Patient care supplies         37,148         33,341         (3,807)         1           5,400         (1,637)         Patient care supplies         76,993         63,224         (13,769)         1           7,541         (3,359)         Purchased services         166,702         98,967         (7,735)         1           2,590         Administrative and general         30,873         28,67         (1,735)         1	ষ	92	(28)	Net assets released from restrictions used for operations	1,081	1,122	(41)	6,838
1,891   (1,893   Salaries, wages, and fees   1,894   14,393   (15,851   1,895   1,895   1,99	627	745	(118)	Other	11,703	8,760	2,943	21,352
Expenses:         Expenses:         11,891         (1,893)         Salanes, wages, and fees         160,244         144,393         (15,851)         1           2,762         (558)         Fringe benefits         33,341         (3,807)         13,769         33,341         (3,807)         13,769         13,748         33,341         (3,807)         14,769         14,269         14,269         14,269         14,269         14,269         14,269         14,269         14,596         14	43,905	35,055	8,850	Total ravenues, gains and other support	477,831	425,524	52,307	446,527
2,762         (558)         Fringe benefits         37,148         33,341         (3,807)           5,240         (1,587)         Patient care supplies         76,993         63,224         (13,769)           7,641         (2,359)         Purchased services         106,702         98,967         (7,735)           2,500         (403)         Administrative and general         31,770         32,148         378           2,470         (1,234)         Depreciation and amortization         30,873         29,637         (1,236)           1,176         937         Interest         12,81         12,81         12,82         14,284         1,309           1,285         1,743         Net income before AUHS - Allegheny campus operating support         21,126         9,530         11,596           1,176         919         AUHS - Allegheny campus operating support         0         0         0         0           0         0         Unusual item and change in accounting principle         0         0         0         0           0         0         Income from change in accounting principle         \$11,643         \$10,675         \$11,738         \$11,738           1,570         \$13,64         0         0         0	13,784	11,891	(1,893)	Expenses: Salaries, wages, and fees	160,244	144,393	(15,851)	161,235
5,240         (1,587)         Patient care supplies         76,993         63,224         (13,769)           7,641         (2,359)         Purchased services         106,702         98,967         (7,735)           2,590         (403)         Administrative and general         31,770         32,148         378           2,470         (1,234)         Depreciation and amortization         30,873         29,637         (1,236)           1,176         937         Inlerest         1,297         14,284         1,309           1,178         937         Inlerest         1,309         11,596           1,1285         1,743         Net income before AUHS - Allegheny campus operating support         21,126         9,530         11,596           1,285         1,743         AUHS - Alleghany campus operating support         21,126         9,530         11,596           0         0         Unusual item - reduction in workforce cost         0         0         0         0           0         0         Income from change in accounting principle         \$11,843         \$11,73         \$11,73	3,320	2,762	(558)	Fringe benefits	37,148	33,341	(3,807)	34,574
7,641         (2,359)         Purchased services         106,702         98,967         (7,735)           2,590         (403)         Administrative and general         31,770         32,148         378           2,590         (403)         Administrative and general         30,873         28,637         (1,236)           1,176         937         Inlerest         1,309         12,975         14,284         1,309           1,285         1,743         Net Income before AUHS - Allegheny campus operating support         21,126         9,530         11,596           unusual item and change in accounting principle         (9,283)         (9,425)         142           0         Unusual item - reduction in workforce cost         0         0         0           0         0         Income from change in accounting principle         \$11,640         0         0           (\$285)         \$824         Net Income         \$11,738         \$11,738         \$11,738	6,837	5,240	(1,597)	Patient care supplies	76,993	63,224	(13,769)	995'59
2,590         (403)         Administrative and general         31,770         32,148         378           2,470         (1,234)         Depreciation and amortization         30,873         29,637         (1,236)           1,176         937         Inlerest         1,295         14,284         1,309           1,285         1,743         Net Income before AUHS - Allegheny campus operating support         21,126         9,530         11,596           1,285         1,743         AUHS - Alleghany campus operating support         21,126         9,530         11,596           0         Unusual item and change in accounting principle         0         0         0         0           0         Unusual item - reduction in workforce cost         0         0         0         0           0         0         Income from change in accounting principle         \$11,843         \$11,843         \$11,38	10,000	7,641	(2,359)	Purchased services	106,702	28,967	(7,735)	83,951
2,470         (1,234)         Depreciation and amortization         30,873         28,637         (1,236)           1,176         937         Interest         12,975         14,284         1,309           33,770         (7,107)         Total expenses         456,705         415,994         (40,711)         4           1,285         1,743         Net Income before AUHS - Allegheny campus operating support         21,126         9,530         11,596           0         Unusual item and change in accounting principle         (9,283)         (9,425)         142           0         0         Unusual item - reduction in workforce cost         0         0         0           0         0         Income from change in accounting principle         \$11,843         \$10,85         \$11,738         \$11,738	2,993	2,590	(403)	Administrative and general	31,770	32,148	378	36,115
1,176         937         Inlerest         1,284         1,309           33,770         (7,107)         Total expanses         456,705         415,994         (40,711)         4           1,285         1,743         Net Income before AUHS - Allegheny campus operating principle         21,126         9,530         11,596         4           (1,570)         (919)         AUHS - Allegheny campus operating support         (9,283)         (9,425)         142           0         0         Unusual item - reduction in workforce cost         0         0         0         0           0         0         Income from change in accounting principle         \$11,843         \$10,53         \$11,738         \$           (\$285)         \$824         Net Income         \$11,738         \$         \$11,738         \$	3,704	2,470	(1,234)		30,873	29,637	(1,236)	31,233
33,770         (7,107)         Total expanses         456,705         415,994         (40,711)         4           1,285         1,743         Net Income before AUHS - Allegheny campus operating support         21,126         9,530         11,596         11,596           1,570)         (919)         AUHS - Allegheny campus operating support         (9,283)         (9,425)         142           0         0         Unusual item - reduction in workforce cost         0         0         0         0           0         0         Income from change in accounting principle         \$11,843         \$105         \$11,738         \$           (\$285)         \$824         Net Income         \$11,843         \$105         \$11,738         \$	239	1,176	937	Interest	12,975	14,284	1,309	13,919
1,285         1,743         Net Income before AUHS - Allegheny campus operating support, annusual item and change in accounting principle         21,126         9,530         11,596           (1,570)         (919)         AUHS - Allegheny campus operating support of the control of th	40,877	33,770	(7,107)	Total expenses	456,705	415,994	(40,711)	426,593
(1,570)         (919)         AUHS - Alleghany campus operating support         (9,283)         (9,283)         (9,425)         142           0         0         Unusual item - reduction in workforce cost         0         0         0         0           0         0         Income from change in accounting principle         0         0         0         0           (\$285)         \$824         Net Income         \$11,843         \$105         \$11,738         \$	3,028	1,285	1,743	Net Income before AUHS - Allegheny campus operating support, unusual item and change in accounting principle	21,126	9,530	11,596	19,934
0         0         Unusual item - reduction in workforce cost         0	(2,489)	(1,570)	(919)	AUHS - Allegheny campus operating support	(9,283)	(9,425)	142	0
0 0 Income from change in accounting principle 0 0 0 0 0 (\$285) \$824 Net Income	0	0	0	Unusual item - reduction in workforce cost	0	0	0	(3,149)
(\$285) \$824 NetIncome \$11,843 \$105 \$11,738	0	0	0	Income from change in accounting principle	0	0	0	3,716
	\$539	(\$285)	\$824	Net Income	\$11,843	\$105	\$11,738	\$20,501

## ALLEGHENY GENERAL HOSPITAL. STATEMENT OF CHANGES IN NET ASSETS for the twelve months ended June 30, 1997 (Dollars in thousands)

Page 5

\$ 11,843	(6,308) (10,981) (18,000) (552) (7,369) (94)	13,800 17,271 43,853 (1,191) on	42,439	1,506 1,048 (310) (1,248) 265	1,261	5,965	49,665 213,526 6 763 191
Unrestricted not assots:	Transfers to affiliates - AHERF: for AIHG support: Capital Operating PGMA purchase for AHSPIC support for AUHS support	for ASRI support Transfers of property and equipment from affiliates: from AHERF from AHIG Transfers of other assets from AHIG Unrealized depreciation of investments Net assets released from restrictions used for acquisition of property and equipment	Increase in unrestricted net assots	Temporarily restricted net assets: Contributions Investment income Transfers to affiliates, net Net assets released from restrictions Unrealized appreciation of investments	Increase in lemporariy restricted nel essets	Permanenlly restricted net assets: Contributions Increase in permanently restricted net assets	Increase in nel assels Nel assels, June 30, 1996

#### ALLEGHENY GENERAL HOSPITAL STATEMENT OF CASH FLOWS for the twelve months ended June 30, 1997 (Dollars in thousands)

		Раде
Cash flows from operating activities:	\$11,843	
Adjustments to reconcile net income  Adjustments to reconcile net income to net cash provided by operating activities: Depreciation and amortization Amortization of bond discount Amortization of deferred revenue Income from equity investments Increase/(decrease) in cash and short-term investments from changes in: Patient accounts receivable Other current assets Accounts payable and accrued expenses Other	30,873 79 79 (538) (1,030) (4,123) (6,348) 8,069 4,739	
Net cash provided by operating activities	43	43,564
Cash flows from investing activities: Acquisition of property and equipment, net Proceeds from sale of East Wing building and parking garages Proceeds from ground lease Decrease in assets limited or restricted as to use	(12,911) 33,290 790 111,430	
Net cash provided by investing activities	132	132,599
Cash flows from financing activities: Repayment of long-term debt Net receivable from affiliates Net transfers to affiliates	(14,602) (118,586) (43,304)	
Net cash used by financing activities	(176	(176,492)
Net decrease in cash and short-term investments		(329)
Cash and short-term investments at beginning of year	8,192	8,192 57,863

### ALLEGHENY GENERAL HOSPITAL COMPARATIVE FINANCIAL RATIO ANALYSIS

June 30, 1997

			COMPARED 10	0/0
	12 Months 06/30/97	12 Months 630/96	HCIA	Median
Liquidity Ratios				
Current	2.1	3.9	1.5 - 3.8	2.4
Days in Patient Accounts Receivable	48	53	55.7 - 83.1	2.79
Days Cash (including funded depreciation) on hand	49.8	147.6	22.8 - 137.5	2.09
Profitability Ratios				
Total Margin (Exclusive of AUHS support and unusual items)	4.42 %	4.46 %	1.0% - 6.5%	3.3%
Total Margin	2.48 %	4.59 %	2.3% - 8.1%	4.6%
Capital Structure Ratios				
Debt Service Coverage	2.7	3.1	2.4 - 8.6	4.2
Long-Term Debt to Capitalization	0.51	0.55	0.28 - 0.58	0.42
Long-Term Debt to Total Assets	0.45	0.49	0.24 - 0.47	0.35

The comparative ratios were obtained from Health Care Investment Analysts and are calculated from Medicare cost reports filed in calendar year 1995. Range shown is 25th to 75th quartile of 274 major teaching hospitals.

Schedule f

#### ALLEGHENY GENERAL HOSPITAL BALANCE SHEET TREND ANALYSIS FY 1997 (Dollars in Inousands)

10 cure. 156   19   19   19   19   19   19   19   1		JUNE	TIME	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	LANUARY	EEBRUARY	MARCH	APRIL	MAY	JUNE
supplementary state 315-51 38,022 31,050 317,770 38,1770 38,271 32,371 28,393 2,004 31,002 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Current:													
Consider to turne	Cash and short-term investments	\$6,192	\$7,543	\$8,022	\$7,583	\$7,906	\$7,778	\$7,270	\$8,207	\$8,273	\$8,344	\$8,089	\$6,038	\$7,863
1,007   1,009   1,027   1,039   1,037   1,039   1,035   1,035   1,035   1,035   1,035   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,039   1,037   1,03	Assets limited as to use	3,957	1,918	8,726	2,420	2,692	2,951	3,210	2,119	2,381	2,639	2,904	3.168	4.643
poweres 1235 1605 1612 1625 1612 1626 1612 1615 1626 1620 16276 1620 1620 1620 1620 1620 1620 1620 162	Patient accounts recevables, net	50,035	54,224	54,132	61,913	59,543	58,637	54.606	55,431	53,867	55,098	56.264	55.474	54 158
postars  i 10.047	Other receivables	2.351	1.605	1.612	1.853	1.684	1,565	2.256	2.182	2.424	2.367	2,023	2,023	7 593
powered (513) 770 784 774 774 775 245 645 72 246 1427 653 695 69 028 75,353 1,335 904 569 100 00 00 00 00 00 00 00 00 00 00 00 00	Investories	10.047	10 196	10 237	10.849	11 076	10 901	10 978	10 680	10.585	10.487	10 295	10.078	10 737
National of the state   15,126   16,126   16,126   16,126   16,126   17,1	Prepaid expenses	833	770	ž	114	735	2,423	2,216	1,427	633	1,335	ğ	296	1,249
151,286   158,281   158,582   148,972   159,085   178,482   179,824   134,778   144,691   102,561   79,761   144,691   102,561   79,761   144,691   102,561   79,761   144,691   102,561   19,761   19,761   144,691   102,561   19,761   144,691   102,561   19,761   19,761   144,691   102,561   19,761   144,691   102,561   19,761	Total current assats	75,415	76,258	83,513	85,372	83,636	84,255	80,536	80,026	78,363	80,250	80,479	79,377	86,243
151,236   168,031   165,68   146,979   159,086   176,493   179,124   134,778   144,081   102,561   13,718   144,081   102,561   13,718   144,081   102,561   13,718   144,081   102,561   13,718   13,7	Assets limited or restricted as to use:													
Hotelines   12,336   6,415   6,445   1,471   15,182   15,211   15,246   16,550   19,951   1957   1	Unasinded: Bu hond of factors	151 298	169 931	185 598	148 979	159 088	176 493	179 824	134 294	134 778	144 691	102 581	79 761	50 274
1,000   1,00	Under Indentities - held hy frishes	12 336	8.415	8 445	8 445	3 171	15 192	15 211	15 249	16 590		14	*	•
type statisted by donor         2315         2350         2350         2322         2320         2320         2320         2320         2320         2320         2320         2320         2320         2337         2444           Ity satisted by donor         1,564         1,564         1,564         1,564         1,564         1,564         1,564         1,564         1,564         1,693         2,068         2,068         2,078 </td <td>Endowments</td> <td>1.908</td> <td>1.909</td> <td>1,908</td> <td>1.908</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td> <td>1.957</td>	Endowments	1.908	1.909	1,908	1.908	1.957	1.957	1.957	1.957	1.957	1.957	1.957	1.957	1.957
1,564   1,564   1,564   1,564   1,564   1,703   1,713   1,913   2,006   2,068   2,008   3,079   3,07	Temporarily restricted by donor	2,315	2,350	2,359	2,309	2,222	2,286	2,326	2,232	2,220	2,166	2,357	2.414	3,286
186 421   184 168   178 144   181 205   184 231   187/721   201/281   155,800   157,813   151,803   109,868   87,255   154,804   155,8	Permanantly restricted andownents	1,564	1.584	1564	1.58	1,793	1,793	1,943	2,068	2,068	3,079	3,079	3,079	3,079
State   Stat		169,421	184,168	179,874	161,205	168,231	197,721	201,261	155,800	157,613	151,893	109,968	87,225	58,600
State   Stat	Property and equipment, net	235,252	233,615	231,669	230,296	229,655	212,633	211,168	207,673	206,718	214,980	213,537	211,990	231,588
1828 622         \$5.519         25,510         26,169         26,407         26,902         26,891         26,800         26,709         24,445           systemate         \$5.22 622         \$5.519,360         \$5.5710         26,169         \$5.60,714         26,445         \$50,202         \$5.50,765         \$5.90,723         \$5.50,765         \$5.90,762         \$5.50,777         \$5.50,777	Due from efficies	25,128	0	0	0	0	0	0	45,718	41,858	51,314	76,053	99,280	143,714
#\$29.622 \$519,360 \$520,762 \$502,424 \$507,232 \$520,765 \$519,372 \$511,443 \$525,287 \$509,836 \$502,217 \$5  **Payable \$33.681 \$27,744 \$28,040 \$24,172 \$256,234 \$24,178 \$27,730 \$29,235 \$26.627 \$20,501 \$6,935 \$7,002 \$7,0	Other essets	24,408	25,321	25,486	25,551	25,710	26,158	26,407	26,902	26,891	26,880	26,799	24,445	68,095
### ### ### ### ### ### ### ### ### ##	Total assats	\$529,622	\$519,360	\$520,762	\$502,424	\$507,232	\$520,765	\$519,372	\$516,117	\$511,443	\$525,297	\$508,836	\$502,317	\$588,240
### ### ### ### ### ### ### ### ### ##	Current:					-								
Applians         17,007         16,568         16,568         16,567         16,569         16,569         16,567         243,721         245,217         245,224         245,237         243,721         243,726         242,447         242	Accounts payable	\$33,681	\$27,744	\$28,040	\$24,172	\$26,234	\$24,179	\$27,807	\$27,730	\$29,235	\$26,621	\$29,125	\$31,696	\$37,860
rank liabilities         57,791         51,497         54,044         48,394         53,044         48,524         52,064         53,900         53,109         53,293         57,193         56,199           sebt         venue         257,521         256,039         256,046         245,217         245,237         243,721         243,728         242,434         242,447         242,447           venue         166         726         711         721         705         690         16,735         16,655         16,594         16,523         14,453           venue         784         766         711         721         705         690         674         656         16,594         16,523         14,53         16,533         16,533         16,433         16,533         16,533         16,433         16,433         16,533         16,433         16,533         16,533         16,533         16,433         16,433         16,533         16,433         16,433         16,433         16,433         16,433         16,533         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16,433         16	Accrued expenses Current portion of bono-term debt	7,087	7,188	7,186	7,270	7,260	7,402	7,401	7,567	7,567	7,567	7,587	7,568	7,567
bet 257,521 256,039 256,046 245,217 245,230 245,237 243,721 243,728 242,434 242,447 242,447	Total course liabilities	57.791	51.497	54.044	48,394	53,044	48,524	52,064	53,900	53,109	53,283	57,193	56,189	66.404
Sobt         257,521         256,039         256,046         245,217         245,234         243,721         243,721         243,721         243,721         243,721         243,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         242,447         243,647         16,564         16,563         16,566         201,087         19,23         201,087         19,23         201,087         19,23         201,0		•												
urrent liabilities 766 726 711 721 721 16,800 16,735 16,865 16,594 10,223 16,703 16,703 16,703 16,703 16,703 16,703 16,703 16,096 312,964 2,325 298,989 311,359 314,797 315,030 314,160 312,963 316,703 315,708 340	Long-term debt	257,521		258,046	245,217	245,224	245,230	245,237	243,721	243,728	242,434	242,441	242,447	242,454
316,096 308,304 310,816 294,322 298,889 311,359 314,797 315,030 314,160 312,963 316,783 315,708  - Temporaniy 2,315 2,350 2,359 2,309 2,222 2,286 2,326 2,232 2,220 2,166 2,357 2,144  - Permanently 1,564 1,564 1,564 1,793 1,793 1,943 2,068 2,068 3,079 3,079 3,079  - Total net assets 2,195 2 211,056 209,946 208,102 208,243 209,406 204,575 201,087 197,283 212,334 192,053 186,609	Deferred revenue Other noncornent liabilities	784	768	726	71.0	721	705 205	680 680	16,735	18,665 658	16,394	16,523	16,453	15,587
316,096 308,304 310,816 284,322 298,989 311,359 314,197 315,030 314,190 312,863 310,703 315,703  - Temporanity 2.315 2,350 2,359 2,309 2,222 2,286 2,326 2,232 2,208 2,088 186,817 181,116  - Permanentity 1,564 1,564 1,564 1,783 1,793 1,943 2,068 2,068 3,079 3,079 3,079  - Total net assets 213,526 211,056 209,946 208,102 208,243 209,406 204,575 201,087 197,283 212,334 192,053 186,609									3,7			070	405.274	
- Temporarily 209,647 207,142 206,023 204,229 204,228 205,327 200,306 196,787 192,995 207,089 188,917 181,116 2.15 2,315 2,315 2,350 2,309 2,222 2,288 2,326 2,322 2,232 2,232 2,200 2,196 2,357 2,414 - Permanently 1,564 1,564 1,564 1,793 1,793 1,943 2,068 2,068 3,079 3,079 3,079 2,041 2,0		316,096	308,304	310,816	284,322	296,962	ect, itt	314,/9/	315,030	314,150	312,963	310,/83	312,708	325,049
Temporarily 2,315 2,350 2,359 2,309 2,222 2,286 2,326 2,232 2,220 2,166 2,357 2,414  Permanently 1,564 1,564 1,564 1,793 1,793 1,943 2,068 3,079 3,079 3,079  Colainal assels 213,526 211,056 209,946 208,102 208,243 209,406 204,575 201,087 197,283 212,334 192,053 186,609	Net Assets: Unestricted	209,647	207,142	206,023	204,229	204,228	205,327	200,306	196,787	192,995	207,089	186,617	181,116	252,086
1,564 1,564 1,564 1,564 1,564 1,783 1,783 1,943 2,068 2,068 3,079 3,079 3,079 1,078 1,088 209,946 208,243 2,08,406 204,575 201,087 197,283 212,334 192,053 186,609	Restricted - Temporarily	2,315	2,350	2,359	2,309	2,222	2,286	2,326	2,232	2,220	2,166	2,357	2,414	3,576
213,526 211,056 209,946 208,102 208,243 209,408 204,575 201,087 187,283 212,334 192,053 186,609	- Permanently	1,564	1.584	28	1,364	1,793	1,793	1,943	2,068	2,068	3,079	3,079	3,079	626)
	Total net assets	213,526	211,056	209,946	208,102	208,243	209,406	204,575	201,087	197,283	212,334	192,053	186,609	263, 191

Schubble !! Page 1 of )

ALLEGHENY GENERAL HOSPITAL •
STATEMENT OF OPERATIONS BY MONTH TREND ANALYSIS
FY 1997
(Dollars in thousands)

						9	TALES AND AND SELECT	10000					
	JULY	AUGUST	SEPTEMBER	OCTOBER	SEPTEMBER OCTOBER NOVEMBER DECEMBER	DECEMBER	JANUARY	EEBRUARY	MARCH	APRIL	MAX	JUNE	TOTAL
Unrestricted revenues, gains and other support:													
Inpelient	\$28,041	\$27,911	\$25,620	\$29,702	\$28,493	\$28,322	\$27,422	\$25,979	\$29,892	\$27,198	\$31,673	\$31,024	\$339,277
Outpatient	7,718	8,182	8,117	8,239	8,207	7,949	7,734	8,307	8,180	9,407	8,762	9,897	100,699
Physician services	88	8	9	116	88	8	Š	¥	79	163	4	82	1,112
Premium revenue	272	272	271	271	271	271	308	302	292	318	278	388	3,489
Investment Income	1,069	1,797	751	1,030	1,577	2,665	1,158	1,198	2,637	3,306	1,409	1,875	20,470
Net assets released from restrictions used for operations	167	য়	132	358	(158)	248	218	138	(42)	€	(107)	ક	1,061
Other	845	657	970	991	1,135	1,120	1,171	1,049	1,030	1,044	1,08	627	11,703
Total revenues, gains and other support	38,201	38,969	35,952	40,707	37,616	40,633	38,112	37,065	42,068	41,477	43,126	43,905	477,831
Expenses:													
Salaries, wages, and fees	12,813	12,738	12,093	13,369	13,018	13,630	13,943	12,908	14,203	13,627	14,122	13,784	160,244
Frince benefits	2,839	2,829	2,770	2,848	2,814	2,850	2,919	3,614	3,734	3,289	3,322	3,320	37,148
Patient care supplies	5,413	6,206	5,691	6,558	6,368	6,660	6,935	6,028	6,208	7,008	7,061	6,837	76,993
Purchased services	8,616	9,127	9,115	8,545	8,141	11,074	9,474	7,849	6,146	9,278	9,135	10,000	106,702
Administrative and general	2,705	2,620	2,739	2,873	2,377	2,865	2,518	3,295	2,075	2,062	2,848	2,993	31,770
Depreciation and amortization	2,603	2,470	2,498	2,479	2,479	2,479	2,475	2,274	2,470	2,470	2,472	3,704	30,873
Interest	1,170	1,228	1,151	1,149	1,148	1,171	1,14	1,094	1,108	1,164	1,213	239	12,975
Total expenses	36,361	37,214	36,057	37,821	36,363	40,529	39,408	37,062	35,942	38,698	40,173	40,877	456,705
Net income/(loss) before AUHS - Allegheny campus	•	4 766	19047	288	1 25.1	į	1 206.1	e	8 128	2 579	2 853	3.028	21 126
operating support	8.	667'		7,000		<u> </u>	(227:1)	,	3	i			
AUHS - Allogheny campus operating support	•	•	•	•	•	•	•	•	(2,888)	(727)	(3,179)	(2,489)	(9,283)
Net Income/(loss)	\$1,840	\$1,755	(\$105)	\$2,886	\$1,253	\$10	(\$1,296)	23	\$3,238	\$1,852	(\$226)	\$539	\$11,843

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							ð	<b>CURRENT YEAR BUDGET</b>	BUDGET				
	JULY	AUGUST	SEPTEMBER OCTOBER NOVEMBER DECEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	JANUARY EEBRUARY	MARCH	APSIL	MAY	LINE	7077
Unrestricted revenues, gains and other support:													
Inpatient	\$25,510	\$25,410	\$24,104	\$26,138	\$25,916	\$24,678	\$26,231	\$25,725	\$28,547	\$28,915	\$27,725	\$25,551	\$312,448
Outpetient	8.074	8,995	6,400	7,174	6,703	6,167	7,032	7,133	6,780	7,489	7,641	8,949	82,537
Physician services	78	78	92	78	92	11	76	76	78	11	78	92	914
Premium revenue	289	269	279	289	279	288	290	261	288	279	289	280	3,400
investment income	1,362	1,362	1,362	1,362	1,362	1,362	1,361	1,362	1,362	1,362	1,362	1,362	18,343
Net assets released from restrictions used for operations	8	95	92	98	85	8	95	98	82	85	95	93	1,122
Other	748	745	708	900	717	669	73.	687	731	718	730	745	8,760
Total revenues, gains and other support	34,155	34,972	33,021	35,832	35,145	33,367	35,819	35,330	37,680	36,930	37,916	35,055	425,524
Expenses:		-											
Salaries, wages, and fees	12,217	12,227	11,831	12,240	1,846	12,208	12,328	11,147	12,332	11,924	12,202	11,691	144,393
Fringe benefits	2,771	2,771	2,743	2,899	2,764	2,788	2,792	2,705	2,792	2,763	2,791	2,762	33,341
Patient care supplies	4,991	5,297	5,199	5,297	5,196	4,738	5,683	5,272	5,210	5,417	5,684	5,240	63,224
Purchased services	8,524	8,375	6,770	8,519	8,479	8,508	8,223	7,670	7,875	8,096	8,287	7,641	98,967
Administrative and peneral	2,622	2,671	2,604	2,693	2,601	2,639	2,704	2,620	2,720	2,790	2,694	2,590	32,148
Depreciation and amortization	2,470	2,470	2,470	2,470	2,470	2,470	2,467	2,470	2,470	2,470	2,470	2,470	29,637
Interest	1,207	1,207	1,166	1,204	1,189	1,204	1,195	1,156	1,191	1,178	1,191	1,176	14,284
Total expenses	35,002	35,018	34,805	35,322	34,545	34,555	35,392	33,040	34,590	34,636	35,319	33,770	415,994
Net incomal(Toss) before AUHS - Allegheny campus operating support	(847)	(46)	(1,784)	610	009	(1,188)	427	2,290	3,290	2,294	2,599	1,285	9,530
AUHS - Allegheny cempus operating support		•	•				(1,571)	(1,571)	(1,571)	(1,571)	(1,571)	(1,570)	(9,425)
Net incoma/(loss)	(\$847)	(\$48)	(\$1,784)	\$810	\$600	(\$1,168)	(\$1,144)	\$719	\$1,719	\$723	\$1,028	(\$285)	\$105

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# ALLEGHENY GENERAL HOSPITAL STATEMENT OF OPERATIONS BY MONTH TREND ANALYSIS FY 1997 (Dollars in Inousands)

						A.	PRIOR YEAR ACTUAL	TUAL					
	JULY.	AUGUSI	SEPTEMBER	OCTOBER	SEPTEMBER OCTOBER NOVEMBER DECEMBER JANUARY EEBRUARY	DECEMBER	JANUARY	EEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
Unrestricted revenues, gains and other support:													
Inpatient	\$27,659	\$28,417	\$23,868	\$24,396	\$24,335	\$25,563	\$27,762	\$22,569	\$28,222	\$26,015	\$26,284	\$25,226	\$310,316
Outpatient	6,124	7,587	5,189	7,187	6,691	6,272	7,523	7,474	6,773	7,642	7,194	5,643	81,299
Physician services	7	193	(35)	88	<del>(</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del> <del>(</del> <del>1</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del> <del>1</del> <del>1</del> <del>(</del> <del>1</del>	497	706	(288)	131	486	490	681	2,946
Premium revenue	•	•	•	•	•	•	•	•	•	284	260	273	817
Investment income	1,420	1,204	1,597	1,696	1,852	2,454	1,456	5,531	3,183	1,315	780	461	22,959
Net assets released from restrictions used for operations	137	11	6	86	127	105	178	96	105	150	148	5,525	6,838
Other	387	880	1,447	2,190	1,020	1,258	662	1,102	7,462	1,334	1,407	2,205	21,352
Total revenues, gains and other support	35,875	38,358	32,160	35,657	33,881	36,147	38,287	36,475	45,678	37,226	38,571	40,014	446,527
Expenses:	•												
Salaries, wages, and fees	13,702	13,623	13,338	13,713	13,262	13,344	14,025	12,972	13,641	13,094	13,616	12,905	161,235
Fringe benefits	3,323	3,311	3,282	3,315	3,243	3,260	2,535	2,424	2,498	2,504	2,482	2,397	34,574
Patient care supplies	4,662	5,138	5,676	5,289	5,438	5,368	5,958	5,534	4,875	5,594	5,418	8,596	65,566
Purchased services	8,596	7,355	5,904	7,613	6,498	6,752	7,534	6,844	4,172	7,384	7,728	9,591	83,951
Administrative and general	2,930	3,448	1,611	2,983	3,027	3,769	3,112	1,331	3,611	2,815	3,208	4,470	36,115
Depreciation and amortization	2,351	2,352	2,351	2,352	2,351	2,345	2,352	2,352	2,341	2,341	2,341	5,404	31,233
Interest	1,225	1,272	1,264	1,254	1,255	1,321	1,201	1,146	1,203	1,198	1,262	320	13,919
Total expenses	34,809	36,499	33,426	36,519	35,074	36,159	36,717	32,603	32,341	34,708	36,055	41,683	426,593
Net income(iloss) before unusual item and change in accounting principie	1,066	1,859	(1,266)	(862)	(1,193)	(12)	1,570	3,672	13,535	2,518	516	(1,669)	19,934
Unusual Nams - reduction in workforce costs Income from change in accounting principle	3,716	.		• •	• •	• •	• •	• •	(909)	(2,839)		296	(3,149)
Net Income(loss)	\$4,782	\$1,859	(\$1,266)	(\$862)	(\$1,193)	(\$12)	\$1,570	\$3,872	\$12,929	(1263)	\$518	(\$1.373)	\$20,501

And the control of th	i					ALLEGHE	ALLEGHENY GENERAL HOSPITAL ACTIVITY TREND ANALYSIS FY 1997	HOSPITAL IL YSIS		•					
Los de la company de la compan											-				Schedule III Page 2 of 3
1,	CHARGES Adual:	APP .	August	Saptember	October	November	December	Januar	Eshouacy	March	Apai	May	<b>Bund</b>	Tate	% of Join
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1	Office.	669	<u>₹</u>	2	8	3	9	ŝ	8	į	į	48	**	<b>9</b>	27.50%
1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	Blue Cross	13	ŧ	12	13	15	•	=	=	*	8	11	23	192	12.69%
State   Stat	Medicare	Z	3	2	8	97	20	<b>3</b>	2	83	2	95	2	862	64.61% X
1,000   1,00	Other	, ¥	. <b>ස</b>	. 8	` <u>E</u>	. 85	. S	. 2	· 15	. ሄ	. &	. 8	. 82	335	22.50%
10   10   10   10   10   10   10   10		2,669	285	2548	2145	2662	787	2.689	2.592	7797	<b>F</b> 172	2.050	2741	मुद्रह	
10   10   10   10   10   10   10   10	Budget:														
10	Acute: Blue Cross	655	698	609	678	653	9	679	3	701	924	675	632	7,075	28.37%
1,	Medicare	918	128	892	Ī	<b>56</b>	3	959	<b>68</b> 3	<b>998</b>	817	83	1967	10,831	36.60%
1,	Medicald	243	257	243	5.58 5.58 5.59	248	219	249 655	240	7 2	8 X	237	ន៍និ	2,863	9.65% 27.30%
10   12   13   14   15   15   14   15   15   15   15	Post-Acute:	3	3	3	\$	•	}	}	į	3	}	?	š	}	
1,	Blue Cross	9	2	= 1	t :	13	= 9	2	<b>T</b> :	<b>5</b>	7	5	21	147	10.54%
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25.55 2.54 2.44 2.44 2.50 2.40 2.40 2.40 2.40 2.40 2.40 2.40 2.4	0	9	. 5	=	Ē	ā	12	12	12	5	13	5	13	147	10.54%
14		5235	7554	7454	2507	2591	2438	2.659	2564	7,164	2671	2.781	2656	31.264	
1,	Prior Year Actual:														
1,	Blue Cross	615	85	9	571	5	653	869	S98 1	746	748	8	787	9,040	27.62%
573         646         616         603         573         550         565         572         624         623         674         712         730           14         68         12         16         16         68         15         69         17         69         17         60         17         13         13         13         13         13         13         13         13         13         13         13         14         60         14         60         16         16         16         17         244         16         17         18         17         18         17         18         17         18         17         18         17         18         17         18         17         18         17         18         17         18         17         18         17         18	Medicar	2 5	928	825 289	289	2.5	232	38 <u>4</u>	S 35	2 2	£ &	279	33 8 33 8	3,207	1.02%
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13         26         71         66         65         66         71         63         76         76         76         76         76         76         76         76         76         76         77         62         71         622         227         16         17         222         227         16         17         227         227         226	Post-Acute: Blue Cross	7	•	7	5	7	•	æ	51	•	•	12	5	131	10.52%
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137   14	Variance (Act vs. Bud	ë													
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10	Medicare	(6)	€	(87)	3	₹	e ;	(63)	(100) (100)	(115)	<u>Q</u>	<del>(</del> )	<u>g</u> ,	(657)	
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1	Post-Acute:	5	•		!	<b>:</b>	!	:		!					
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154   280	Medicare	€.	Ć.	(c.)	â.	, ·	<u>.</u>	Ē '	(c)	Ξ.	(c)	<u>.</u>	છે '	٠ •	
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(2)         91         (30)         (33)         (10)         (31)         (11)         (42)         (42)         (63)         97         46           (38)         (49)         (43)         (10)         (31)         (11)         (42)         (42)         (63)         3         (53)           (18)         (49)         (42)         (41)         20         (17)         (50)         (30)         (30)         (31)         (16)           (19)         (49)         (41)         (42)         (42)         (64)         (63)         (22)         (16)           (11)         (12)         (17)         (60)         (30)         (30)         (32)         (16)           (11)         (23)         (17)         (17)         (18)         60         12         12           (11)         (23)         (24)         (25)         (12)         (11)         11         12         12         12           (11)         (23)         (24)         (25)         (25)         (16)         12         12         12         12         12         12         12         12         12         12         14         13         14         13 <td>Vanance (Act vs. PY):</td> <td></td> <td>į</td> <td></td>	Vanance (Act vs. PY):		į												
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Total 3,003 4,033 3,631 3,003 3,003 1,139 1,220 1,220 1,230	More 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		2858 82.5 G X888 28.8 9 58	6467 64, VIVI - VIOGO 68, VIVI - 21	4,192 6,530 1,307 1,307 1,307 1,300 1,301 1,519 1,519 1,762 1,762 1,762 1,762	Aboli (190 ) 1156 (110 ) 1141   1141	254 1,780 1,780 1,780 1,780 1,780 1,780 1,780	424 1,133 1,133 1,133 1,133 1,138 1,138 1,138 1,382 1,	4,257 75,258 17,234 17,234 14,702 14,702 14,702 17,208 17,708 17,708 17,708 17,808 17,808 17,808 19,708 19,803 19,803	28.06% 41.67% 9.60% 22.77% 10.75% 98.57% 20.69% 22.11% 43.63% 10.60% 10.46% 10.46%
Total 3603 4 033 3631 33 3631 33 3631 33 3631 33 3632 66 60 311 6 6 6 72 6 6 72 6 6 72 6 6 72 6 72 6		3,450 6,607 1,763 1,763 1,089 1,089 1,089 1,340 1,366 3,036 3,036 1,566 1,566 1,566	4,143 6,756 1,637 2,423 2,423 1,553 1,553 1,669 1,669 1,669 1,669 1,669 1,669	3,664 1,500	4,192 6,530 1,387 2,89 1,330 1,330 1,530 1,519 1,762 1,762 1,762	4,156 6,110 1,141 1,141 1,141 1,141 1,141 1,415	254 1,192 3,689 1,192 3,689 1,580 1,580 1,780 1,780 1,780 1,780 1,780 1,780	1,240 1,133 3,746 1,133 1,136 1,382	47.257 77.2585 17.2585 14.702 14.702 14.702 14.702 14.703 17.006 17.006 17.006 19.700 19.700 19.803 19.700	28.06% 9.60% 9.60% 22.77% 10.75% 68.57% 20.68% 22.11% 43.83% 10.60% 23.45% 10.52% 10.49%
Cross 3643 4,033 3631 33  Cross 6,000 6,311 6,612 6,0  Cross 1,139 1,226 1,283 1,1  Cross 6,241 6,222 6,084 1,1  Cross 6,241 6,222 6,084 1,1  Cross 1,139 1,139 1,139 1,139 1,131 1,1  Cross 6,241 6,222 6,084 1,1  Cross 1,137 1,139 1,131 1,139 1,147 1,1  Cross 1,137 1,139 1,131 1,131 1,147 1,1  Cross 6,37 6,133 6,163 1,147 1,147 1,1  Cross 6,37 6,133 6,163 1,147 1,147 1,1  Cross 6,34 6,32 6,163 1,147 1,147 1,1  Cross 6,34 6,32 6,163 1,147 1,1  Cross 6,34 6,13 6,13 6,163 1,147 1,1  Cross 6,34 6,13 6,13 6,163 1,147 1,1  Cross 6,34 6,13 6,13 6,13 6,16 6,16 6,16 6,16 6,16		3,450 4,650 1,266 1,266 1,666 1,666 1,566 1,566 1,566 1,566 1,566 1,566	4,145 6,745 1,637 1,637 1,461 1,461 1,222 1,553 1,553 1,553 1,553 1,653 1,653 1,653 1,653 1,653 1,653 1,664 1,	2,827 1,416 1,416 2,837 1,416 1,706 1,706 1,706 1,401	8,530 1,307 1,307 1,307 1,307 1,508 1,508 1,702 1,702 1,702	6,136 6,110 1,414 1,414 1,414 1,415 1,	4,248 4,248 1,192 1,192 1,192 1,537 1,473 1,730 1,730 1,730	5,942 1,133 3,786 1,138 1,138 1,138 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,382	75.555 75	22.77% 9.60% 22.77% 10.75% 98.57% 20.68% 23.45% 10.60% 10.46% 10.48%
Cross 6.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1		1,266 1,763 1,069 1,069 1,069 1,066 1,066 1,566 1,566 1,566	1,637 2,423 1,423 1,242 1,553 1,553 1,653 1,666 1,666 1,666 1,667 1,730 1,730	2,837 2,837 3,537 1,738 1,738 1,738 1,481 1,481	1,387 2,887 1,380 1,380 1,580 1,580 1,782 1,782 1,782	1,414 1,414 1,414 1,415	1,192 254 1,057 1,057 1,057 1,057 1,057 1,057 1,780 1,780 1,780	1,133 3,786 259 1,138 1,138 3,011 5,697 1,302 1,302 1,302 1,302 1,302 1,302 1,302 1,502 1,508	2 200 14,702 14,702 17,208 17,208 17,208 17,208 18,700 18,	22.77% 10.75% 68.57% 20.68% 22.11% 43.83% 10.60% 10.52% 10.48% 10.48%
Cross 3,139 3,446 3,379 3  Cours 1,139 1,228 1,283 1,1  Cross 3,116 3,165 3,046 3  Cross 6,241 6,222 6,098 9  Cross 6,241 6,222 6,098 9  Cross 1,139 1,599 1,516 1  Cross 1,139 1,599 1,516 1  Cross 1,139 1,139 1,147 1  Cross 1,139 1,147 1  Cross 6,537 6,123 6,165 1  Cross 1,139 1,147 1  Cross 6,537 6,123 6,165 1  Cross 6,537 6,123 6,165 1  Cross 1,139 1,147 1  Cross 6,537 6,123 6,165 1  Cross 6,637 6,123 6,165 1  Cross 6,537 6,123 6,165 1  Cross 6,54		2,783 1,086 1,086 1,086 1,086 1,086 1,086 1,086 1,086	200 1,461 1,461 1,262 1,553 1,553 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666 1,666	2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.	288 1,300 1,300 1,500 1,500 1,702 1,702 1,702 1,702	1,140 1,141 1,141 1,441 1,443 1,302 1,622 1,622 1,622 1,622 1,622	254 240 1,780 1,780	258 1,136 1,136 1,136 1,136 1,136 1,302 1,302 1,302 1,509 1,509 1,509	2 2 304 14,702 14,702 17,808 17,808 17,808 18,700 1	20.65% 60.57% 20.69% 22.11% 43.63% 10.60% 10.65% 10.48% 10.48%
Coust 153 151 107  Coust 1,139 1,128 1,283 1,1  Coust 1,139 1,139 1,139 1,131 1,139 1,131 1,139 1,131 1,139 1,131 1,1		1,089 1,089 1,086 1,086 1,086 1,586 1,566 1,566	203 1,461 1,127 1,553 1,553 1,553 1,666 1,	284 1.708 1.	289 1,300 1,500 1,500 1,500 1,702 1,702 1,702	103 104 104 104 105 105 105 105 105 105 105 105 105 105	254 1057 1057 1057 1057 1057 1057 1057 1057	258 1,136 1,136 1,136 3,011 5,697 1,302 1,302 2,10 1,574 1,569	2 2007 14,702 17,808 17,808 17,808 18,700 18	10.75% 68.57% 20.68% 22.11% 43.83% 10.60% 10.52% 10.48% 10.48%
Cross 1,139 1,226 1,283 11  Cross 2,116 3,165 3,046 3  Cross 1,124 1,139		1,089 1,086 1,086 1,086 1,086 1,586 1,566 1,566	1,461 317 11,812 1,553 1,553 1,553 1,666 1,666 1,666 1,666 1,666 1,666 1,667 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,673 1,733 1,7	1,234 15,432 1,580 1,580 1,580 1,786 1,706 1,706 1,461	1,330 1,530 1,530 1,530 1,762 1,762 1,762 1,762 1,762	1,141 295 16,439 1,415 1,415 1,622 1,622 1,622 1,622	286 1,287 1,214 1,730 1,730 1,730 1,730	1,138 424 1282 1,382 1,382 1,382 1,382 1,382 1,382 1,382 1,588	14,702 4,434 202,724 20,700 17,806 17,806 19,806 10,806 10,806 10,806 10,806 10,806 10,806 10,806 10,806 10,806 10,806 10,806	20.69% 20.69% 22.11% 43.83% 10.60% 10.52% 10.49% 10.49%
Cross 3,116 3,165 3,046 3  Cross 3,116 3,165 3,046 3  Cross 1,517 1,559 1,518 1  Cross 1,5210 16,417 1,518 1  Cross 3,002 3,153 3,035 2  Cross 1,517 1,529 1,518 1  Cross 3,002 3,155 3,035 2  Cross 1,517 1,729 1,747 1  Cross 6,65 64 1,527 1,165 1  Cross 6,65 64 1,547 1  Cross 6,65 64 1  Cross 6,65		2,858 2,858 5,737 1,366 3,076 1,566 1,566	222 1.653 1,653 1,653 2,734 2,723 1,666 1,666 1,666 1,666 1,666	357 15432 15432 1,560 3,189 1,706 1,706	3,341 6,587 1,519 1,782 1,782 1,782 1,782 1,782	295 16439 1,415 1,415 1,822 1,822 1,822 1,822	286 16.33 1.473 1.473 2.40 1.790	10.00 1,302 1,302 1,302 1,302 1,302 1,302 1,504 1,574	202784 202784 202786 20278 202	20.69% 22.11% 40.80% 10.60% 10.52% 10.49% 10.49%
Cross 3,116 3,165 3,046 3  Cross 6,241 6,262 6,096 6  Cross 1,517 1,599 1,516 1  Cross 1,342 3,347 3,254 3  Cross 1,365 1,560 1,521 1  Cross 6,537 6,123 6,152 1  Cross 6,537 6,123 6,152 1  Cross 6,537 6,123 6,155 1  Cross 6,537 6,123 1,165 1  Cross 6,537 6,123 6,155 1  Cross 6,537 6,139 1  Cross	`	2,858 5,737 1,366 3,026 210 1,566 1,566	3,234 6,527 1,553 3,423 3,423 1,666 1,666 1,666 3,701	3,082 8,009 1,500 1,500 1,706 1,706 3,461	3,341 6,567 1,519 3,494 236 1,762 1,762	3,115 6,238 1,415 3,302 2,43 1,822 1,822	3.214 6.346 1.473 3.433 2.40 1.780	3,011 5,697 1,392 3,224 210 1,574 1,578	37,518 74,361 17,966 39,760 2,642 19,635 19,635 19,635	22.11% 43.83% 10.60% 23.45% 10.52% 10.52% 10.48%
Cross 3,116 3,165 3,046 3  Cross 6,241 6,262 6,066 3  Cross 1,517 1,559 1,518 1  Cross 1,365 1,560 1,521 1  Cross 6,537 6,123 6,153 1  Cross 6,537 6,123 6,155 1  Cross 6,537 6,123 6,155 1  Cross 6,537 1,223 1,145 1  Cross 6,537 1,223 1,145 1  Cross 6,53 6,13 6,155 1  Cross 6,537 1,223 1,145 1  Cross 6,53 6,13 6,15 1  Cross 6,53 6,13 6,13 6,13 6,13 6,15 1  Cross 6,53 6,13 6,13 6,13 6,13 6,13 6,13 6,13 6,1	ſ	2,858 5,737 1,366 3,026 210 1,566 1,566	3,234 6,527 1,553 3,423 2,21 1,686 1,686 3,701 3,701	3,082 8,009 1,500 1,500 1,706 1,706 1,461	3,341 6,587 1,589 3,494 236 1,762 1,762	3,115 6,238 1,415 3,302 2,43 1,822 1,822	3,214 6,346 1,473 3,433 2,40 1,780	3,011 5,697 1,302 1,302 210 210 210	37,518 74,381 17,996 39,780 2,642 19,635 - 19,633	22.11% 43.63% 10.60% 23.45% 10.52% 10.52% 10.48%
Cross 3,118 3,145 3,046 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		2,658 1,396 1,396 3,026 210 210 207 1,598	3,234 6,527 1,553 3,423 2,21 1,686 1,686 3,701 3,701	3,052 6,009 1,500 1,706 1,706 1,706 1,461	3,341 6,580 1,510 3,494 1,782 1,782 1,188	243 1,415 1,415 243 1,822 1,822	3.234 6.746 1.473 3.433 1.790 8.50 8.50 8.50 8.50 8.50 8.50 8.50 8.5	2017 1,392 1,392 3,234 2,10 1,574 1,574	2,518 17,996 39,790 2,642 19,635 19,633	23.77%
1,347 1,556 1,506 1,516 1, 1,506 1,516 1, 1,506 1,516 1,506 1,516 1,506 1,521 1,506 1,521 1,506 1,506 1,521 1,506 1,506 1,521 1,507 1,716 1,517		1,986 3,026 210 1,586 14,870	1,553 3,423 1,686 1,686 1,686 1,686 1,3,701	1,503 3,199 1,706 15,823 3,461	1,519 3,494 236 1,782 1,782	1,415 3,302 2,43 1,822 16,377	2.45 2.43 1.780 1.780 1.780	1,362 3,224 2,224 2,10 1,574 1,574	17,986 39,790 2,642 19,635 19,435 184,765	10.60% 23.45% 10.52% 78.99% 10.49%
3,342 3,347 3,254 3 1186 210 200 1,521 1 1181 214 204 1,521 1 3,002 3,155 3,035 2 6,537 6,123 6,165 6 1,357 6,123 6,165 6 1,357 1,223 1,147 1 1,357 1,223 1,147 1 1,357 1,223 1,165 1 1,357 1,233 1,165 1 1,357 1,357 1,165 1 1,357 1,165 1 1,377 1,165 1 1,377 1,165 1 1,377 1,165 1 1,377 1,165 1 1,377 1,16		3,076 210 1,566 14,870	3,423 221 1,866 222 16,046 3,701	3,189 229 1,706 15,823 3,461	3,484 1,782 1,782 1,782 1,7186	3,302 243 1,822 16,377	2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	2.24 2.10 1.5.74 2.10 2.10 2.10	2,642 19,835 2,633 184,765	23.45% 10.52% 78.99% 10.49%
196 150 200 1521 1  191 214 204 1521 1  191 214 204 1513		210 1,566 1,566	1,668 1,668 18,646 3,701	1,706	236 1,722 - 12,237 - 12,138	1,622	1,780	210 1,574 1,574 15.508	2,642 19,635 2,633 194,265	10.52% 76.99% 10.49% 23.77%
1,365 1,590 1,521 1  181 214 204  181 214 204  3,002 3,155 3,035 2  6,537 6,123 6,165 6  1,357 1,223 1,147 1  1,357 1,223 1,165 1  1,357 1,223 1,165 1  1,357 6,223 1,165 1  1,357 1,223 1,165 1  1,357 1,223 1,165 1  1,357 6,23 1,165 1  1,357 1,223 1,165 1  1,357 1,223 1,165 1  1,357 1,223 1,165 1  1,357 1,223 1,165 1  1,357 1,233 1,165 1  1,357 1,233 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,233 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,165 1  1,357 1,357 1,233 1  1,357 1,357 1,357 1  1,357 1,357 1,357 1  1,357 1,357 1,357 1  1,357 1,357 1,357 1  1,357 1,357 1,357 1  1,357 1,357 1,357 1  1,357 1,357 1  1,357 1,357 1  1,357 1,357 1  1,357 1,357 1  1,357 1  1,357 1,357 1  1,377 1  1,377 1  1,377 1  1,377		1,566 207 14,870	1,666 222 16,646 3,701	1,706	227	1,822	6,780 8,55	210	2,633	10.48% 10.48% 23.77%
181   214   204   15813   15	-	14.870	16.046 16.046 3,701	225 15 223 3,481	17.136	16.377	3.58	210	2,633	10.48%
3,002 3,155 3,035 2 6,537 6,123 6,165 6 1,070 1,779 1,747 1 1,070 1,779 1,747 1 1,090 1,779 1,747 1 1,090 1,779 1,747 1 1,090 1,779 1,747 1 1,090 1,779 1,747 1 1,090 1,090 1 1,090 1 1,090 1,090 1 1,090 1,090 1 1,090 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090 1 1,090		14.870	3,701	3,461	17.196	16.377	3	15.500	194.765	23.77%
3,002 3,155 3,035 2 6,537 6,123 6,165 6 1,870 1,779 1,447 1 2,017 2,940 2,960 2 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 6,023 6,163 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,223 1,165 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,357 1,357 1 1,			3,701	3,481			16.722			23.77%
3,002 3,155 3,035 2 1,970 1,773 6,155 0 1,970 1,779 1,747 1 1,90 151 159 1 1,357 1,223 1,165 1 1,357 1,399 1 1,357 1,399 1 1,357 1,399 1 1,391 1,391 1,391 1 1,310 1,310 1,391 1,391 1 1,310 1,310 1,310 1,310 1 1,310 1,310 1,310 1,310 1 1,310 1,310 1,310 1,310 1,310 1 1,310			3,701 1,79	3.461	;	-	;	•		K ! ! ? ?
16.70 1,775 0,752 1,747		3,120 6,062		9000	3,611	3,579	3,70 <b>6</b>	, 425 6.425	76,470	45.19%
2,017 2,940 2,960 2 1,057 1,1223 1,165 11  3,43 602 541  6,58 648 565 6,59 (196) 6,50 (103) 5,9 (136) 6,10 (33) (59) (23) 6,246 (33) (59) (23) 6,246 (34) (362) 6,10 (34) (362) 6,10 (36) (36) (36) 6,10 (36) (36) 6,10 (36) (36) (36) 6,10 (36) (36) 6,10 (36) (36) (36) (36) 6,10 (36) (36) (36) (36) 6,10 (36) (36)	1,706	1,448	58.	1,732	53.	1,569	1,408	336	19,139	11.31%
1.357 1.223 1.165 11  3.43 602 541  16.166 15.873 15.772 16  5.59 646 585  5.59 (17) 649  (103) 5,9 (13)  (2.46) (302) (239)  (2.46) (302) (239)  (2.46) (302) (239)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.46) (302) (303)  (2.47) (302) (303)  (2.48) (302) (303)  (2.48) (302) (303)  (2.49) (302) (303)  (2.40) (302) (303)		2,348	2,937	2,013	2,650	2,518	7,804	2,836	33,394	18.73A
1,357 1,223 1,165 1  344 602 541  565 648 565  559 49 (196)  65 (17) 69 (196)  65 (17) 69 (196)  65 (17) 69 (197)  (246) (33) (39) (39)  (246) (39) (39) (39)  (246) (39) (39) (39)  (246) (39) (39) (39)  (246) (39) (39) (39)  (252 336 196 596  253 186 (193)  (256) (197) (163)  422 506 419		123	175	211	139	237	258	202	2,194	10.23%
343         602         541           16.106         15.873         15.772         16           565         648         565         68           659         49         (196)         69           670         (17)         69         121           (103)         (59)         (93)         (246)           (246)         (356)         (33)         (34)           (246)         (357)         (239)         (239)           (246)         (357)         (328)         (34)           (257)         (367)         (368)         (369)           (258)         (197)         (163)           (258)         (163)         (163)           (258)         (163)         (163)           (258)         (197)         (163)           (259)         (163)         (163)	1,277 1,307	1,112	1,319	1,276	<del>,</del>	1,140	29. '	æ '	14,725	68.65%
16.106 15.873 15.772 16  565 646 565  559 49 (196)  61 (103) 59 (197)  (246) (359) (359)  (246) (359) (359)  (246) (359) (359)  (246) (359) (359)  (252 336 196  252 336 196  253 186 (283)  (253) (253)  254 186 (283)  (255 506 419		282	. 808	282	398	225	283	7	4,530	21.12%
565 646 565 559 49 (196) 65 (17) 66 (103) 59 (12) (246) (359) (239) (246) (362) (239) (246) (362) (239) (246) (362) (239) (252) (364) (163) (253) (163) (254) (163) (256) (197) (163) (256) (197) (163)	16 084 15 118	1498	17.483	15.002	16.245	15.569	72821	16.048	190,663	
565 646 565 559 (17) 649 (103) 59 (17) 649 (246) (302) (239) (246) (302) (239) (246) (302) (239) (246) (302) (239) (260) (302) (306) (261) (302) (306) (262) (306) (307) (263) (306) (307) (263) (306) (307) (264) (307) (307) (265) (307) (307) (265) (307) (307) (267) (307) (307) (267) (307) (307) (268) (307) (307) (269) (307) (307)										
6.55		285	8	929 9	<b>5</b>	<u> </u>	1,034	1229	9,739	
(103) (77) 00 (104) (59) (93) (246) (302) (239) (246) (302) (303) (246) (302) (63) (246) (302) (63) (246) (197) (163) (256) (197) (163) (256) (197) (163)		9 8	<u> </u>	(353)	(132)	(E	(281)	(549)	(752)	
(346) (593) (93) (246) (302) (239) 252 336 166 203 186 (293) (259) (197) (163) (259) (197) (163) 422 506 419	249 228	151	•	(383)	(\$)	(162)	58	23	1,508	
(34) (33) (33) (33) (33) (33) (33) (33)		(23)	(18)	9	53	(09)	=	49	(338)	
252 336 168 113	(334)	(487)	(308)	(472)	(452)	(189)	(733)	( <del>4</del>	(5,133)	
252 336 166 413 641 6413 6413 6413 6413 641		•		. 5	. 2	· 8	. 8	. 416	1801	
641 878 596 263 186 (293) (264) (197) (163) 422 506 419	312	787	277	TEF	7	21	g	1384	8207	
CCRSS 681 878 596 (293) (254) (255) (197) (163) (256) (197) (163) (256)									;	
263 186 (293) (268) (197) (163) 422 506 419		930	445	197	<u>s</u> 8	577	3	\$	7,036	
(268) (197) (163) 422 506 419		745	(621)	<del>-</del>	R S	(35)	\$ £		1 805	
	(135) W2 824 1,021	1,415	<b>2 2</b>	<b>2</b> 2	280	622	785	8	7,914	
!			ģ	ţ	ş	Ş	9	25	110	
Blue Cross (27) . (52) (	19 (35) (23)	6 ( <del>)</del>	# <u>7</u>	£ ( <del>)</del>	<u> 3</u>	<u> </u>	(60)	139	(23)	
		•		٠,	. 8	· £	. 5	. 5	. 6	
90 (171)	1 592 1 348	2380	: 왕: <b>즉</b>	1	125	8	997	3	12.131	

CL 020861

Schedule IV Page 1 of 2

ALLEGHENY GENERAL HOSPITAL . SCHEDULE OF EXPENSES for the twelve months ended June 30, 1997 (Dollers in thousands)

PRIOR YEAR		\$135,835 2,676 413 1,286 3,801	144,011	12,862 2,138 2,128	161,235	11,542	34,574	39,566 1.379	11,221	4,474	4,036 2,132	350	92,566	478	1,313	(6,481)	0	3.431	3,239	10,053	3,881	7,416	83,951
	VARIANCE	(\$12,975) (2,321) 47 598 (434)	(15,085)	¥2 = (188)	(15,851)	(962)	(3,807)	(8,443)	(3,655)	(323)	(583) (371)	22 -	(13,769)	(176)	(360)	0	0	(621) 752	(1,781)	(133)	(1,749)	(2,381)	(7,735)
YEAR TO DATE	BUDGET	\$125,271 1,738 491 1,550 3,627	132,677	10,115 892 709	144,393	10,498	33,341	38,964	10,359	2,132 4,053	4,169 2,173	325	63,224	133	537	(2,905)	(10,784)	29,056 1,994	3,140	9,165	4,918	11,399	196,867
	ACTUAL	\$138,246 4,059 444 952 4,061	147,762	9,981 811 1,690	160,244	11,460	37,148	47,407	14,014	2,365 4,376	4,752 2,544	303	76,993	309	697	42, 134 (2,905)	(10,764)	29,877	4,921	9,298	9,226 6,667	13,780	106,702
		SALARIES, WAGES, & FEES Salaries & Wages - Regular Salaries & Wages - Overtime Salaries & Wages - Holday Premium On Cal/Cal In Shift Differential	Sub-Total	Professional Fees - Salary Professional Fees - Nonsalary Employee Services Purchased	TOTAL	FRINGE BENEFITS FICA Fringes - Alocated from AHERF	TOTAL	PATIENT CARE SUPPLIES Medical & Surgical Supplies	Organ Procurement Drugs	I.V. Sokutions & Sets Laboratory Supplies	Blood Redomical Surples	Oxygen & Gases	TOTAL	PURCHASED SERVICES Recruitment Expense	Consulting Fees	Corporate Services Indicates	Indirect Allocation to AUHS - PGH	Purchased AS&T - AUHS-PGH	Contract Maintenance Receir Maintenance	Utities	Equipment Rental	Other Purchased Services	TOTAL
	VARIANCE	(\$1,788) (217) (42) 78 (50)	(2,031)	393 (72) (163)	(1,893)	(124) (434)	(558)	(820)	(157) (348)	(45) 13	(156)	(19)	(1,597)	(76)	(11)	(9) (3)		(847)	(315)	<u>[</u> E	356	(66)	, <u>G</u> !
CURRENT MONTH	BUDGET	\$10,326 141 39 128 291	10,925	832 73 61	11,891	859 1,903	2,762	3,213	31 877	176 374	362	27	5,240	9	<b>:</b> <del>-</del>	3,478	(288)	1,672	320	912	700	978	7,641
J	ACTUAL	\$12,124 358 81 81 52 341	12,956	439 145 244	13,784	983 2,337	3,320	4,033	198	2 2	518	\$ \$	6,837	3	3 <u>5</u>	3,506	(150)	2,519	635	978	* * *	88. 96.	10,000

Schedule IV Page 2 of 2

## ALLEGHENY GENERAL HOSPITAL SCHEDULE OF EXPENSES for the tweive months ended June 30, 1997 (Dollars in thousands)

5	CURRENT MONTH (cont.)						
ACTUAL	BUDGET	VARIANCE		ACTUAL	BUDGET	VARIANCE	
			ADMINISTRATIVE AND GENERAL				
0	<b>6</b> 3	G	Food & Dietary Supplies	(37)	109	146	8
102	75	(27)	Housekeeping Supplies	1,043	206	(136)	921
287	<u>\$</u>	(83)	Linen, Bedding, & Uniforms	2,979	2.388	(591)	2.850
4	35	<b>(9)</b>	Maintenance Supplies	394	420	. 26	322
53	33	(8)	Motor Vehicle Expense	535	397	(138)	406
383	2	(528)	Printing & Office Supplies	2,511	1.901	(610)	3,609
26	88	. 12	Affiliation Assessments	614	469	(145)	521
28	19	6	Publications & Subscriptions	279	255	(24)	572
200	178	(72)	Travel Meetings & Seminars	2 230	2 2 2 3	<u>`</u> E	2511
<b>3</b> S	25.55	(6)	Nondepreciable Fixed Assets	224	307	) 83	235
; ;	ξ -	) <b>o</b> c	Special Events	139	235	<b>8</b>	330
=	23	12	Postade	165	279	114	781
182	167	(15)	Taxes - Property & Other	2.332	2.469	137	1.979
30.	237	(154)	Insurance	3,521	2.859	(682)	940
	85	22	Advertising	691	712	21	2.888
8 8	(12)	(35)	Misc. Supplies & Expenses	162	(122)	(284)	296
191,1	1,343	149	Bad Debts	13,988	16,340	2,352	16,874
2,993	2,590	(403)	TOTAL	31,770	32,148	378	36,115
			DEPRECIATION AND AMORTIZATION		•		:
46	46	0	Amortization Expense	551	551	0	543
2,689	1,023	(1,666)	Depreciation - Buildings & Improvements	13,938	12,269	(1,569)	13,384
696	1,401	432	Depreciation - Major Mov Equip	16,384	16,817	433	17,306
704	2 470	(1.234)	TOTAL	30,873	29.637	(1,236)	31,233
-		;	INTEREST EXPENSE				
146	160	4	1988 Kevenue Bonds	5/9/1	1,983	015	7,822
325	321	€ 3	1991 Revenue Bonds	818,5	2,893	(cz)	טפעיט ביניניני
788 788	7,00	(24)	1993 Revenue Bonds	3,492	3,188	() A	3,722
999	28. 8.	(0) 957	Other	(922)	466	1.242	(353)
616		200					
239	1,176	937	TOTAL	12,975	14,284	1,309	13,919
<b>CAD 877</b>	\$33,770	(\$7,107)	TOTAL EXPENSES	\$456,705	\$415.994	(\$40,711)	\$426,593
	Z., 53	115 HEATTH			and the second second		

ALLEGHENY GENERAL HOSPITAL OPERATING EXPENSES TREND BY MONTY FY 1997 (Dolln's in thousands)

SALARIES, WAGES, & FEES
Salaries & Wages - Regular
Salaries & Wages - Overtime
Salaries & Wages - Holiday Premium
On CaliCal In
Shift Differential

FRINGE BENEFITS FICA Finges - Alocated from AHERF

PATIENT CARE SUPPLIES
Medical & Surgical Supplies
Organ Procurament

Drugs
I.V. Solutions & Sets
Laboratory Supplies
Blood
Radiological Supplies
Oxygen & Gases

Total

Professional Fees - Selary Professional Fees - Nonsalary Employee Services Purchased

Total

Sub-Total

Schedule V Page 1 of 2

31	\$10,352 \$11,532 378 378 378 378 378 378 324 343 102 324 343 12,355 12,355 12,003 13,369 1,904 1,905 1,905 1,		NOVEMBER DECEMBER \$11,301 \$11,767 358 328 0 73 76 61 338 338	DECEMBER \$11,767	4ANUARY 811.932	₩.	MARCH	APRIL.	MAY 112 140	JUNE \$12.124	101AL
• i		\$11,532 376 0 102 343 12,355 12,355 53	\$11,301 358 0 76	\$11,767	\$11.932			,	412 140	\$12.124	
* ill!		378 378 102 343 12,355 53 53	358 358 76 338	*11,/6/	776		,000		-	\$ 12.124	
i		102 102 343 12,355 12,355 77	3 7 0 8E	33.8		5.5	187,216	311./62	> 1 ' ' 1 ' 1		\$138,246
i i		102 343 12,355 12,355 53 77	76 338	5	25		ŝ	Ī '	970	500	800.4
i		343 12,355 12,355 53 77	338	? ;			9	<b>-</b> ;	; ٥	<b>5</b> :	
i		12,355 12,355 12,355 17,	233	5	F ;	8	P ·	S	2	22	
		12,355 884 53 77		338	320		358	338	7	ភ	7
		88 55 77	12 073	193 64	107 61	•	•	43 406			:
12,		884 53 77	14,013	16,30	14,191	000	20.51	14,450	12,800	12,936	147.762
12,		25 12	208	878	843	101		•	•	017	•
12		3 2	2		3 5	520	700.	Ê	<u>.</u>	4.59	86.6
12,		,	5 1	0 1	3	- i	2	٤ ;	2	145	- 60
1		:	9/	147	251	225	66	236	148	244	1,690
	865 1,905 2,770	13,369	13,018	13,630	13,943	12,908	14,203	13,627	14,122	13,784	160.244
	965 1,905 2,770										
	1,905										
	1,905										
935 924	2,770	7 5	606	944	1,020	911	1,024	976	1,025	983	11,460
	2,770	100	coa't	1,906	1,089	2,703	2,710	2,313	2,297	2,337	25
2.639 2.629		2.848	2.814	2.850	2.919	3614	3 734	3.289	3 322	1 120	17 14B
3,154 3,676	3,451	4,198	4,118	4,020	4,293	3,928	3,926	4,388	4,222	4,033	47.
	139	103	88	63	170	87	8	65	155	188	-
	1.00 00.1	1,157	1,165	1,277	1,306	898	1,131	1,161	1,388	1,226	=
	189	192	<b>3</b> 0	186	209	182	201	178	208	221	~
	315	429	325	412	395	357	372	830	382	361	i 🔻
	362	328	278	421	345	352	380	460	487	518	4
	<b>5</b> 67	125	221	238	187	228	168	201	228	244	2 544
96	21	28	7	25	8	58	22	25	17	48	303
						1					
9,413 6,206	189,6	6,558	6,388	6.660	6,935	6,028	6,208	7.008	7,061	6,837	76,993
29 21	12	24	•	7	7	8	56	17	60	98	
	33	S	ę	52	‡	214	<u>\$</u>	5	S	118	697
3,427 3,567	3,705	3,921	3,823	4,871	3,740	3,589	636	3,656	3,713	3,506	42,154
	(331)	(334)	(331)	(335)	(153)	(148)	(155)	(148)	<u> </u>	(150)	(2,
	0	0	0	0	(181)	(8,634)	(987)	(982)	(888)	(887)	9
_	1,633	455	1,690	2,395	1,947	7,412	2,510	2,482	2,283	2,519	29,877
118 292	192	353	<b>490</b>	307	222	149	317	232	235	635	3,242
	<b>7</b> 69	326	386	495	<b>6</b> 43	<del>2</del>	<b>5</b> 28	365	319	440	₹
	893	873	742	686	422	174	199	700	778	929	9,298
	286	964	275	1.00.1	848	899	756	932	1,212	ž	9,
	447	429	443	613	684	989	649	601	691	296	ø
966 1,068	951	1,482	677	100	1,207	568	993	1,258	1,010	1,964	13,780

Utitios Equipment Rental Property Expenses Other Purchased Services

PURCHASED SERVICES
Recruitment Expense
Consulting Fees
Corporate Sendos
Indirect Alocation to Affiliates
Indirect Alocation to AUMS - PGH
Purchased AS&T - AUMS-PGH
Contract Maintenance

Filed 07/11/2005

Schedule V Page 2 of 2

						วั	RRENT YEAR	ACTUAL					_
	THE	AUGUST	SEPTEMBER OCTOBER	OCTOBER	NOVEMBER	DECEMBER	IANUARY	EEBRUARY	MARCH	APRIL	MAY	TIME	TOTAL
ADMINISTRATIVE AND GENERAL													
Food & Dietary Supples		•	•	c	3	(54)	7	*	ĸ	8	(28)	0	(37)
Housekeeping Supples	75	95	63	S	75	88	87	78	I	92	5	102	1.043
Linen, Bedding, & Uniforms	245	249	234	200	228	251	250	229	253	236	250	287	2,979
Waintenance Supplies	23	33	E	5	35	28	3	ች	<b>58</b>	4	38	Ŧ	384
Motor Vehicle Expense	8	38	47	\$	32	32	63	32	43	19	2	53	535
Printing & Office Supplies	238	155	200	308	102	155	122	256	242	<u>\$</u>	186	383	2,511
Affiliation Assessments	76	\$	71	7.	<b>58</b>	35	13	7	62	2	48	*	814
Publications & Subscriptions	31	21	33	32	27	92	2	5	\$	23	17	<b>58</b>	279
Travel Meetings, & Seminars	124	89	120	177	201	118	7	212	223	365	254	203	2.230
Nondepreciable Fixed Assets	•	5	Ξ	18	27	17	=	5	28	2	78	S	224
Special Events	7	•	n	•	*	6	-	35	36	•	9	=	139
Program	=	•	18	42	41	33	18	47	4	\$	•	Ξ	165
Faxes - Property & Other	200	68	129	129	129	162	132	232	286	472	88	182	2,332
and the second s	224	223	249	218	232	204	231	387	382	385	374	191	3.521
		Ş	600	7	2	27	•		7	;	•	; ;	
Outra Daniel	3 "	3 9		٠,	3 °	; (	' '	3	<b>:</b>	3 :	9 6	3 3	
Wisc. Suppees & Expenses	20	7	2	<b>D</b>	•	S	5	•	*	2	32		162
Bad Debts	1,292	1,502	1,28	1.4	1,140	1,517	1,253	1,665	299	=	1,395	4	13,988
Total	2.705	2.620	2.739	2.873	2.377	2.665	2.518	3.285	2.075	2.062	2.648	2.983	31,770
NOTATION AND AMORATION													
Amortization Expense	94	\$	2	4	46	45	47	37	<b>4</b>	\$	48	46	551
Depreciation - Buildings & Improvements	1,115	1,023	1,043	1,032	1,032	1,031	1,028	878	1,023	1,022	1,025	2,689	13,938
Depreciation - Major Mov Equip	1,442	1,401	1,401	1,401	1,401	1,403	1,400	1,382	1,401	1,402	1,401	898	18,384
Total	2,603	2.470	2.498	2,479	2,479	2,479	2,475	2,274	2,470	2,470	2,472	3,704	30,873
INTEREST EXPENSE													
1988 Revenue Bonds	122	151	130	130	139	150	138	121	120	147	170	148	1,673
1991 Revenue Bonds	332	331	325	325	325	326	326	327	325	326	325	325	3,918
1993 Revenue Bonds	297	298	292	295	291	298	289	274	289	289	28	288	3,492
1995 Revenue Bonds	374	408	376	386	387	384	388	369	369	388	421	399	4,668
Other	45	42	28	7			•		•	6	-	(919)	(776)
	•	900	,,,,	•	•	• • • • •		700	2	•	•	of.	10 61
1001		077'					-	5	3	5	1,413	87	2,6,31
						40.50	907	13061			600		301.0374
TOTAL EXPENSES	\$36,361	\$17,214	20,000	1781/5	200.00	270,022	\$38,408	787/28	7	929,926	2017	700	200,/00

### ALLEGHENY GENERAL HOSPITAL OPERATING EXPENSES TREND BY MONTH FY 1997 (Dollars in thousands)

			· · · · · · · · · · · · · · · · · · ·			3	RENT YEAR	BUDGET					
	JULY	vGUST	SEPTEMBER OCTOBER	OCTOBER	NOVEMBER	NOVEMBER DECEMBER	JANUARY	FEBRUARY	MARCH	APPIL	MAY	JUNE	TOTAL
SALARIES, WAGES, & FEES		•	950	640	.00	107 07	440.00	40 855	810 689	\$10,334	\$10.678	\$10,326	\$125.271
Selaries & Weges - Regular	146	147	142	149	143	44	150	137	149	144	148	Ξ	1,738
Colorina a Manage - Makidas Districts	<b>=</b>	42	ę	45	ţ	9	42	38	45	7	43	30	491
	161	131	126	131	127	131	132	120	132	128	133	128	1,550
Spirit Differential	302	308	285	311	30	297	313	288	314	302	308	291	3,627
0.5-T-2-2	11,214	11,224	10,859	11,235	10,874	11,203	11,322	10,239	11,328	10,949	11,307	10,925	132,677
Sub-1000													
Ontarious Come Colony	828	828	831	859	831	858	198	776	858	831	926	832	10,115
Construction of the second	18	76	73	78	73	92	76	88	<b>9</b> 2	נג	92	22	985
Professional Fees - Nonselaly Frankrise Cookee Purchased	8	8	8	2	99	70	69	2	77	7	(8)	5	709
								;		, ,	66	•	100, 111
Total	12,217	12,227	11,831	12,240	11,846	12,208	12,328	711	756,21	11,864	14,404		25,44
FRINGE BENEFITS	198	867	838	966	198	885	888	108	888	980	687	628	10,498
Finges - Allocated from AHERF	1,904	- 80	1,904	1,903	1,903	1,903	1,904	1,904	-8	8	8	1,803	22,843
			777	000	2 76.4	2 788	2 792	2 705	2.792	2.763	2.791	2.762	33,341
Total	777	1	21.5										
PATIENT CARE SUPPLIES				1.250	1 297	2 828	3.568	3,223	3,204	3,491	3,546	3,213	38,964
Medical & Surgical Supplies	70°C		100	78	ā	87	8	95	8	3	116	5	1,049
Organ Procurement	F47	88	581	884	803	761	898	98	878	851	927	877	10,359
Drugs	172		176	191	173	163	187	178	<u>*</u>	178	185	176	2,132
F.V. Souldon's & Serial	342		356	347	321	308	356	338	323	314	324	374	4,053
Caronatory Supplies	353		389	338	308	302	356	7	358	8	356	362	4,169
Redictorical Supplies	169		169	182	176	Ī	<b>2</b>	183	= 1	<u>8</u> 1	202		2,173
Oxygen & Gases	22	27	27	<b>58</b>	*	11	28	33	28	71	88	77	675
Total	4,991	5,297	5,199	5,297	5,196	4,738	5,683	5,272	5,210	5,417	5,684	5,240	63,224
												:	ļ
PURCHASED SERVICES	\$1	15	9		<b>•</b>		5	ch	2	2	2	9	133
Recrumment Expense	: <b>:</b>		4	77	48	46	42	\$	9	Ŧ	5	7	537
Consulting Fees	77 6								3,489	3,478	3,489	3,476	41,775
Corporate Services	80r's								(153)	(150)	(154)	(150)	(2,905)
Indirect Allocation to Affiliates	(60)								(998)	(987)	(988)	(987)	(10,784)
Indirect Allocation to AUHS - PGH	(909)							2.196	2,065	2,367	2,282	1,672	29,058
Purchased AS&T - AUHS-PGH	164,3								329	320	334	320	3,994
Contract Maintenance	408 1904							242	267	258	267	258	3,140
Repair Maintenance	197								667	663	603	912	9,165
Califica .	708	133	2 0	72.	707	726	723		723	700	723	700	8,519
Equipment Rental	57/							4	426	419	426	419	4.918
Property Expenses	750								994	979	1,044	970	11,399
Other Purchased Services		:	<b>3</b> .			İ	į						
1010	8,524	8,375	0,770	6,519	6,479	9,508	8,223	7,670	7,875	8096	8,287	1,041	06.06

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#### ALLEGHENY GENERAL HOSPITAL OPERATING EXPENSES TREND BY MONTH FY 1997 (Dollars in thousands)

						200	CHORENT VEAD	RINGET					
	JIHY	AUGUST	SEPTEMBER	OCTOBER	MOVEMBER	DECEM	LANITARY		MARCH	APRIL	MAY	JAME	TOTAL
ADMINISTRATIVE AND GENERAL												•	
Food & Dietary Supplies	69	œ		6	6			•	G.	6	<b>6</b>	æ	109
Housekeeping Supplies	77	77		11	22			20	11	75	11	75	907
Linen, Bedding, & Uniforms	205	198		<b>508</b>	<b>2</b>			187	205	200	203	Ī	2,388
Maintenance Supplies	8	8		36	ጽ			32	8	35	35	35	420
Motor Vehicle Expense	**	ភ	33	2	S	8		S	8	33	ਨ	33	397
Printing & Office Supplies	191	158		160	<u>2</u>			148	160	157	178	75	1,901
Affiation Assessments	86	30		30	38			36	38	39	39	98	469
Publications & Subscriptions	23	21		21	2			2	23	20	21	19	255
Travel, Meetings, & Seminars	171	167		<b>508</b>	177			171	<b>%</b>	<b>508</b>	<u>1</u>	176	2.223
Nondepreciable Fixed Assets	22	2		22	32			72	27	28	27	25	307
Special Events	20	2		20	<b>£</b>			\$	4	8	22	2	235
Postage	24	75		74	23			21	<b>5</b>	23	74	23	279
Taxes - Property & Other	323	167		187	167			323	166	322	167	167	2.469
Insurance	239	238		239	239			237	238	238	239	237	2.859
Advertising	8	87		28	92			5	57	55	29	55	712
Misc. Supplies & Expenses	£			(5)	(12)			3	(13)	(12)	(12)	(12)	(122)
Bad Debts	1,366	-		1,388	1,343	-	1,387	1,254	1,386	1,342	1,388	1,343	16,340
Yotal	2,622	2,671	2,604	2,693	2,601	2,639	2,704	2,620	2,720	2,790	2,694	2,580	32,148
DEPRECIATION AND AMORTIZATION Amortization Expense	4	84	\$	14	46	4	\$	46	97	8	84	8	551
Decreciation - Buildings & Improvements	1,023	1.022	1.023	1.022	1.023	1.023	1.020	1.023	1.023	1.022	1.022	1.023	12.269
Depreciation - Major Mov Equip	1,401	1,402	1,401	1,401	1,401	140	1,403	1,401	1,401	1,402	1402	140	16,817
Total	2,470	2,470	2,470	2,470	2,470	2,470	2,467	2,470	2,470	2,470	2,470	2,470	29,637
WHEBERT EXPENSE													
1988 Revenue Bonds	170	170	165	170	165	170	170	153	165	160	165	160	1,983
1991 Revenue Bonds	327	327	327	327	327	327	323	322	321	322	322	321	3,093
1997 Mevenue Bonds	176	775	775	77	75	776	223	325	32.	322	325	321	3,693
1993 Revenue Bonds	269	269	SE S	269	766	269	263	257	267	2	588	38	3,188
1995 Revenue Bonds	104	<b>4</b> 04	200	980	686	386	8	388	388	383	286	283	4.754
Other	9	9	38	\$	38	40	38	8	9	37	40	38	466
Total	1,207	1,207	1,188	1,204	1,189	1,204	1,195	1,158	1,191	1,176	1,191	1,178	14,284
TOTAL EXPENSES	\$15,002	\$35,018	\$34,805	\$35,322	\$34,545	\$34,555	\$35,392	\$33,040	\$34,590	\$34,636	\$35,319	\$33,770	\$415,994

					ACTUAL PY	ACTUAL FY 1997 (Comelative Beats)	Î					
	AULY 1996 YTD	AUGUST 1994 YTD	SEPTEMBER 1994 YTD	OCTOBER 1996 YTD	NOVEMBER 1996 YTD	DECEMBER 1994 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRUL 1997 YTD	MAY 1997 YTD	AUNE 1997 YTD
Gross Patient Revenue Gross Ingestions Revenue	\$41,197,000 63,431,000	\$142,339,000 126,837,000	115,617,000	333,041,000	310,391,000	\$471,302,000 371,471,000	435,346,000	490,791,000	130,923,000	\$794,514,000 610,364,000	8874,143,000 671,173	5957,452,000
Gross Patient Revenue + Gross Ingestiont Revenue	13715	1379	1 2130	1.388	1.2904	1.2876	1.3875	9764	1 2960	1,3017	1.3047	1300
Discharges	1,619	1731	0601	10,135	13,497	10,141	0,8,0	11,411	14,200	17,043	3.83	12,634
Adjusted Discharges	3,419	1,00.1	<b>36</b> 01	13,944	17,419	10,711	14,24	27,690	11,417	19,202	39,001	
Operating Expenses	33,936,000	000,613,000	102,671,000	137,671,000	171,601,000	209,112,000	245,420,000	179,739,000	313,146,000	349,127,000	386,851,000	426,345,000
Cost Per Adj Discherge	126'65	19,704	\$9,876	661'68	160,08	\$10,042	\$10,133	\$10,103	\$9,94	816'68	\$16,82	916'6\$
Acalty Index	1.76	1.33	126	1.36	£		-	9	9	1.10	01.1	91
Cos Per Adj Discharge (Acais; Adjusted)	10,81	8,83	119'53	13,602	\$5,903	\$5,633	13,63	\$5,613	31,136	53,510	116,88	15,341

					ander Pr	BULCOL I FT 1797 (Lemelative Beats)	1					
	AULY 1994 YTD	AUGUST 1996 YTD	SEPTEMBER 1996 YTD	OCTOBER 19% YTD	NOVEMBER 1996 YTD	DECEMBER 1994 YTD	JANUARY 1997 YTD	FEBRUARY 1997 YTD	MARCH 1997 YTD	APRIL 1997 YTD	MAY 1997 YTD	JANE 1997 YTD
Gree Patent Revenue Gree Ispaines Revenue	\$72,041,000 \$7,743,000	\$147,954,000	1710,916,000	\$797,044,000 234,945,000	1370,014,000	343,703,000	400,744,000	\$319,491,000	9443,019,000	\$777,793,000 \$78,831,000	4113,277,600	\$417,092,000
Gree Paties Reveses • Gree Lapetime Reveses	1.3479	1 2424	1.15%	1.368	1.3660	36.1	256	13693	12701	1233	1361	971.1
Discharges	1,935	\$110	1,510	10,140	12,751	15,189	17,841	20,412	11,13	13,047	31,608	31,264
Adjusted Discharges	3,163	5,45	91339	12,150	16,143	19,233	11,3%	13,907	30,0	32,924	34,310	156,95
Operating Expenses	33,586,000	65,192,000	97,454,000	130,512,000	162,704,000	194,195,000	117,897,000	258,671,000	290,879,000	113,175,000	354,113,000	317,514,000
Cost Per A4j. Discharge	\$10,002	\$10,067	\$10,237	\$10,137	\$10,079	\$10,132	\$10,066	\$96,48	29,112	310,00	59,754	101,92
Acrahy Index	0.1	2.	2	8.	8.	2.	2	8.1	1.78	2	8.	0.1
Cost Per Adj. Discharge (Aculty Adjusted)	990 95	\$1934	25,032	\$1,973	616,81	28,52	((6/58	11,13	85,013	55,774	12,731	55,78

	JULY 1995 YTD	AUGUST 1993 YTD	SEPTEMBER 1993 YTD	OCTOBER 1995 YTD	NOVEMBER 1995 YTD	DECEMBER 1995 YTD	JANUARY 1996 YTD	FEBRUARY 1994 YTD	MARCH 1996 YTD	APRIL 1994 YTD	MAY I996 YTD	ACNE 1994 YTD
Gross Patient Revenue Gross topedess Revenue	\$48,119,000 \$4,993,000	\$141,594,000	141,147,000	119,846,000	\$342,879,000 271,106,000	321,748,000	311,97,000	437,102,000	493,728,000	\$494,736,000	\$769,490,000 606,745,000	\$144,945,000 645,726,000
Gross Patient Revenue + Gross Inguidant Persons	1317	130	76PE 1	1.2610	1.3647	1363	1 2603	13633	1 2635	1.3662	7967	1 2692
Discharges	2,484	4,96.5	2,410	9.681	11,270	14,679	17,230	19,634	12,256	24,948	17,613	76,00
Adjusted Discharges		4,109	9,240	12,469	115,211	18,545	10,701	24,784	101'82	31,519	19,80	18,379
Operating Expenses	000'116'11	000'166'99	97,630,000	130,542,000	163,347,000	196,551,000	230,670,000	361,337,000	190,677,000	331,949,000	355,151,000	388,490,000
Cost Per Adj Discharge	\$10,694	\$10,789	\$10,545	\$10,449	\$10,528	\$10,399	\$10,679	\$10,540	\$10,344	\$10,192	\$(1'01\$	\$10,063
Acady lades	X.1	111		1 70	6	2	2	- 13	- 22	1.3	<u>"</u>	1.3
Cost Par Adj. Discharge (Aculty: Adjusted.)	ŝ	# T	791.02	161.98	(61 73	86,233	18,233	3	110'93	32,926	53,894	961 63

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